
Index

A	I-2
B	I-17
C	I-20
D	I-33
E	I-38
F	I-41
G	I-46
H	I-59
I	I-59
J	I-65
K	I-69
L	I-69
M	I-72
N	I-76
O	I-80
P	I-82
Q	I-88
R	I-89
S	I-97
T	I-103
U	I-107
V	I-109
W	I-110
Y	I-110
Z	I-110

Index

A&E (architects and engineers) services

Accountable officers

A

A&E (architects and engineers) services

- government corporations, 17–174
- public buildings and improvements, 16–170 to 176; 16–185

Absurd consequences test, 2–60 to 63

Abuses, historical frequency of, 1–6

Acceleration clauses

- installment payment agreements, 13–30 to 32

Account closing, 5–61 to 64

- annual appropriations, effect on, 5–5
- litigation, effect of, 5–73
- no-year appropriations, 5–64
- repayments and deobligations following closing, 5–65

Accountable officers, 9–3 to 128

- Accountability, concepts of,
- authorized accountable officers, 9–9
- generally, 9–3
- historical background
 - bonding, 9–6 to 7
 - disbursement practices, 9–63 to 65
 - liability, 9–4 to 6
 - automatic, 9–6
 - civil, 9–4
 - criminal, 9–4 to 5
 - strict, 9–5 to 6
 - presumption of negligence, 9–37
 - relief from liability, 9–7 to 8
- affirmative action, statutes requiring
 - legislative branch, 9–113 to 114
 - savings bond redemption losses, 9–114
 - United States Claims Court, relief authority of, 9–113
- agents and custodians, 9–12 to 13
- amount of liability
 - collection of amounts
 - accountable officer, actions against, 9–123 to 124
 - recipient, actions against, 9–121 to 123
 - determining, 9–25 to 26
 - small amounts, 9–119 to 120
- appropriated funds to which accountability attaches, 9–14
- armed robbery, 9–52
- assignment of contract payments, 9–96 to 97
- authority to grant relief from physical loss or deficiency liability

- 31 U.S.C. § 3527(a), under, 9–32 to 34
- 31 U.S.C. § 3527(b), under, 9–34
- administrative determinations required for, 9–34 to 36
- Comptroller General, 9–32 to 34
- GAO, 9–32 to 34
- grievance procedures, 9–120
- military disbursing officers, relief for, 9–34
- authorized accountable officers, 9–9
- automatic relief, statutes requiring
 - Check Forgery Insurance Fund, 9–116 to 117
 - compromise of indebtedness, 9–115
 - foreign exchange transactions, 9–115 to 116
 - garnishment, 9–118
 - retirement pay, improper payment of forfeited, 9–117 to 118
 - statistical sampling, 9–118
 - Treasury, Secretary of, 9–117
 - waivers of indebtedness, 9–114
- bonding, 9–6 to 7
- burden of proof
 - criminal liability, accountable officers acquitted of, 9–26 to 27
 - negligence standard for physical loss or deficiency liability and relief, 9–36 to 39
 - unexplained loss or shortage, 9–46
- burglary, 9–51 to 52
- cash
 - accountability principle generally applicable to, 9–21
 - fraud, payments involving, 9–95 to 96
- cash-equivalent items, 9–21 to 22
- cashiers, *See* Cashiers
- certifying officers, *See* Certifying officers
- check losses
 - amount, wrong, 9–109
 - cashing checks, 9–98 to 102
 - Check Forgery Insurance Fund, 9–116 to 117
 - classification as either improper payment or physical loss, determining, 9–23 to 24
 - clerical error defined, 9–109
 - duplicate check losses, 9–102 to 107; 9–109 to 110
 - errors in issuing process, due to, 9–107 to 110
 - fraud, 9–102
 - offsetting, 9–99 to 101
 - payee, wrong, 9–109
 - relief, 9–98 to 102
 - uncollectible personal checks, 9–101 to 102

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Accountable officers

- civil liability and criminal prosecutions, *See* subhead criminal prosecutions and
- collecting officers as accountable officers, 9–11 to 12
- collection of amounts
 - Accountable officer, actions against, 9–123 to 124
 - recipient, actions against, 9–121 to 123
- collective bargaining agreements, 9–120
- compromise of indebtedness, 13–57 to 59
- Congress
 - affirmative action, statutes requiring, 9–113 to 114
 - certifying officers, 9–81
- contract payments, assignment of, 9–96 to 97
- criminal prosecutions and
 - acquittal, effect of, 9–26 to 27
 - restitution orders, effect of, 9–27 to 28
 - statute of limitations, 9–110; 9–112
- custodial duties, government employees with, 9–12 to 14
- deficiency, *See* subhead physical loss or deficiency, liability triggered by
- definition of accountable officer, 9–8
- disbursement practices, *See* Disbursement practices
- disbursing officers, *See* Disbursing officers
- duplicate check losses, 9–102 to 107; 9–109 to 110
- earthquakes, losses due to, 9–50
- embezzlement, 9–56 to 57
- fidelity bonding, 9–6
- fire, losses in, 9–49 to 50
- fixed-cash funds, 9–15 to 17
- flash rolls
 - funds to which accountability attaches, as, 9–17 to 19
 - no specific accountable officer determinable, 9–14
- forced entry, 9–51 to 52
- foreign exchange transactions
 - automatic relief, statutes requiring, 9–115 to 116
 - offsetting, 9–99
- forgery of checks, 9–116 to 117
- fraud
 - cash payments other than travel, 9–95 to 96
 - check losses, 9–102
 - duplicate check losses, 9–102 to 107
 - forgery of checks, 9–116 to 117
 - statute of limitations, 9–110; 9–112
 - travel claims, 9–25 to 26; 9–94 to 95
- funds to which accountability attaches, 9–14 to 22
 - appropriated funds, 9–14 to 20
 - imprest funds, 9–15 to 16
 - flash rolls, 9–17 to 19
 - travel advances, 9–19 to 20
- funds held in trust, 9–20 to 21
- noncash items equivalent to cash, 9–21 to 22
- receipts, 9–20
- GAO
 - authority to grant relief from physical loss or deficiency liability, 9–32 to 34
 - exceptions, taking, 9–74 to 75
- garnishment, 9–118
- grievance procedures, 9–120
- historical background
 - bonding, 9–6 to 7
 - disbursement practices, 9–63 to 65
 - liability, 9–4 to 6
 - presumption of negligence, 9–37
 - relief from liability, 9–7
- illegal or improper payment, liability triggered by
 - assignment of contract payments, 9–96 to 97
 - automated payment systems, 9–66 to 68
 - cash payments other than travel, fraudulent, 9–95 to 96
 - cashiers, 9–97 to 98
 - certifying officers, *See* Certifying officers
 - checks, problems with, *See* subhead check losses
 - definition of illegal or improper payment, 9–23
 - disallowances, 9–75
 - disbursement practices, *See* Disbursement practices
 - disbursing officers, *See* Disbursing officers
 - duplicate check losses, 9–102 to 107; 9–109 to 110
 - electronic certification, 9–72 to 74
 - facsimile signatures, 9–72 to 74
 - fraud, *See* subhead fraud
 - GAO audit exceptions, 9–74 to 75
 - imprest funds (petty cash), 9–97 to 98
 - military disbursing officers, 9–81 to 82; 9–97
 - military separation vouchers, 9–96
 - payment as key term, 9–23
 - postal money orders, 9–102
 - provisional vouchers, 9–70 to 72
 - relief
 - certifying officers, 9–82 to 86
 - check losses, 9–98 to 102
 - disbursing officers as accountable officers, 9–87 to 94; 9–97 to 98
 - retirement pay, payment of forfeited, 9–117 to 118

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Accountable officers

- statistical sampling, 9–68 to 70; 9–118
- statute of limitations, 9–110 to 112
- travel claims, fraudulent, 9–94 to 95
- imprest funds (petty cash), 9–15 to 17
- judgment, poor exercise of, 9–24
- judicial branch
 - certifying officers, accountability of, 9–81
 - United States Claims Court, relief authority of, 9–113
- legislative branch, *See* subhead Congress
- liability
 - amount of, 9–25 to 26
 - certifying officers, 9–75 to 80
 - criminal prosecutions and, *See* subhead criminal prosecutions and
 - deficiency, *See* subhead physical loss or deficiency, liability triggered by
 - distinguishing between liability and relief, 9–7 to 8
 - fiscal irregularity, 9–22
 - historical background, 9–4 to 6
 - illegal or improper payment, *See* subhead illegal or improper payment, liability triggered by
 - interest, 9–24; 9–25
 - judgment, poor exercise of, 9–24
 - losses not triggering, 9–24
 - netting overages against shortages, 9–26
 - payment, illegal or improper, *See* subhead illegal or improper payment, liability triggered by
 - penalties, 9–25
 - physical loss or deficiency, *See* subhead physical loss or deficiency, liability triggered by
 - relief from, *See* subhead relief from liability
 - triggering events, 9–22 to 24
- military disbursing officers, *See* Military disbursing officers
- military separation vouchers, 9–96
- more than one accountable officer in a given case, 9–10; 9–13
- natural disasters, losses in, 9–49 to 50
- negligence standard for physical loss or deficiency
 - liability and relief, 9–36
 - actual negligence on part of accountable officer, 9–39 to 41
 - agency security, 9–57 to 62
 - basic liability, presence or absence of negligence not related to, 9–36
 - burden of proof as to negligence, 9–36 to 39
 - comparative negligence not applicable to, 9–36
 - earthquakes, losses due to, 9–50
 - equitable considerations or extenuating circumstances, 9–62 to 63
 - fire, losses in, 9–49 to 50
 - natural disasters, losses in, 9–49 to 50
 - overruling necessity doctrine, 9–49 to 50
 - presumption of negligence, 9–36 to 39
 - proximate cause, of loss, relationship of negligence to, *See* subhead proximate cause of loss
 - reasonable care, use of or failure to use, 9–39 to 40
 - regulatory compliance or lack of compliance, 9–46 to 48
 - restoration of account, 9–127
 - security measures taken, 9–39 to 40; 9–57 to 62
 - shipment, losses in, 9–48 to 49
 - theft, loss by, *See* subhead theft, loss by
 - unexplained loss or shortage, *See* subhead unexplained loss or shortage
- no specific accountable officer determinable, 9–14
- non-cash items negotiable by bearer, 9–21 to 22
- offsetting check losses, 9–99 to 101
- overruling necessity doctrine and physical loss or deficiency relief, 9–49 to 50
- payment, illegal or improper, *See* subhead illegal or improper payment, liability triggered by
- physical loss or deficiency, liability triggered by
 - agency security, 9–57 to 62
 - armed robbery, 9–52
 - authority to grant relief from, *See* subhead authority to grant relief from physical loss or deficiency liability
 - burglary, 9–51 to 52
 - checks, problems with, 9–23 to 24
 - civilian agencies, applicability to, 9–28 to 30
 - definition of physical loss or deficiency, 9–22
 - earthquakes, losses due to, 9–50
 - embezzlement, 9–56 to 57
 - fire, losses in, 9–49 to 50
 - forced entry, 9–51 to 52
 - judgment, poor exercise of, 9–24
 - losses not triggering liability, 9–24
 - military disbursing officers
 - applicability to, 9–30 to 32
 - authority to grant relief to, 9–34
 - natural disasters, losses in, 9–49 to 50

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Accountable officers

- negligence and, *See* subhead negligence standard for physical loss or deficiency liability and relief
- overruling necessity doctrine, 9–49 to 50
- proximate cause of loss, relationship of negligence to, *See* subhead proximate cause of loss
- public enemy, losses to, 9–49 to 50; 9–52 to 53
- regulatory compliance or lack of compliance, 9–46 to 48
- relief
- administrative determinations required for, 9–34 to 36
 - authority to grant, *See* subhead authority to grant relief from physical loss or deficiency liability
 - civilian agencies' need for, 9–28 to 30
 - equitable considerations or extenuating circumstances leading to, 9–62 to 63
 - military disbursing officers' need for, 9–30 to 32
 - negligence standard for granting, *See* subhead negligence standard for physical loss or deficiency liability and relief
 - overruling necessity doctrine, 9–49 to 50
 - theft, loss by, *See* subhead theft, loss by
- restoration of account suffering, *See* Restoration of account
- riot or public disturbance, 9–52 to 53
- robbery, 9–52
- security measures taken, 9–39 to 40; 9–57 to 62
- shipment, losses in, 9–48 to 49
- statute of limitations not applicable to, 9–111
- statutory law, 9–28
- theft, loss by, *See* subhead theft, loss by
- unexplained loss or shortage, *See* subhead unexplained loss or shortage
- postal money orders, 9–102
- presumption of negligence, 9–36 to 39
- private funds held in trust, 9–20 to 21
- procedural issues
- collective bargaining agreements, 9–120
 - grievance procedures, 9–120
 - relief, obtaining, 9–119
 - reporting requirements, 9–118 to 119
 - resolution of fiscal irregularity, 9–118 to 119
 - small amounts, 9–119 to 120
 - union procedures, 9–120
- proximate cause of loss, 9–41 to 44
- actual negligence as, 9–39
 - agency security, inadequacy of, 9–59
 - no relationship between negligence of accountable officer and, 9–41
- public enemy, losses to, 9–49 to 50; 9–52 to 53
- public funds to which accountability attaches, 9–14
- receipts, 9–20
- reimbursement or refund to accountable officer, 9–125
- relief from liability, 9–7 to 8
- affirmative action, statutes requiring, *See* subhead affirmative action, statutes requiring
 - automatic relief, statutes requiring, *See* subhead automatic relief, statutes requiring
 - certifying officers, 9–82 to 86
 - Check Forgery Insurance Fund, 9–116 to 117
 - check losses, 9–98 to 102
 - collective bargaining agreements, 9–120
 - compromise of indebtedness, 9–115
 - distinguishing between liability and relief, 9–7 to 8
 - equitable considerations or extenuating circumstances leading to, 9–62 to 63
 - foreign exchange transactions, 9–115 to 116
 - grievance procedures, 9–120
 - historical background, 9–7
 - illegal or improper payment, liability triggered by, *See* subhead illegal or improper payment, liability triggered by
 - legislative branch statutes, 9–113 to 114
 - overruling necessity doctrine, 9–49 to 50
 - physical loss or deficiency liability, *See* subhead physical loss or deficiency liability triggered by
 - procedures for obtaining, 9–119
 - restoration of account incident to, 9–126 to 127
 - retirement pay, payment of forfeited, 9–117 to 118
 - savings bond redemption losses, 9–114
 - theft, loss by, *See* subhead theft, loss by
 - Treasury, Secretary of, 9–117
 - union procedures, 9–120
 - United States Claims Court, relief authority of, 9–113
 - waivers of indebtedness, 9–114
- repayment of loss by accountable officer, 9–125
- reporting requirements, 9–118 to 119
- resolution of fiscal irregularity, procedures for, 9–118 to 119
- restitution
- civil liability of accountable officers subject to restitution orders, 9–27 to 28

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Accounting and Auditing Act of 1950

loss by accountable officer, 9–125
 restoration of account suffering loss or deficiency,
 See Restoration of account
 retirement pay, payment of forfeited, 9–117 to 118
 riot or public disturbance, losses due to, 9–52 to 53
 robbery, 9–52
 safekeeping mandate, 9–4; 9–12
 savings bond redemption losses, 9–114
 security measures taken, 9–39 to 40; 9–57 to 62
 shipment, losses in, 9–48 to 49
 small amounts, 9–119 to 120
 statute of limitations, 9–110 to 112
 statutory law
 affirmative action, statutes requiring, *See* subhead
 affirmative action, statutes requiring
 authority to grant relief from physical loss or
 deficiency liability, *See* subhead authority to grant
 relief from physical loss or deficiency liability
 automatic relief, statutes requiring, *See* subhead
 automatic relief, statutes requiring
 certifying officers, 9–75 to 82; 9:D[2][b]]
 disbursement practices, 9–63 to 66
 disbursing officers as accountable officers, 9–87 to 94
 equitable considerations or extenuating
 circumstances leading to grant of relief, 9–62 to 63
 physical loss or deficiency, liability triggered by, 9–28
 reimbursement of accountable officer, 9–125
 restoration of account, 9–126 to 128
 retirement pay, payment of forfeited, 9–117 to 118
 safekeeping mandate, 9–4; 9–12
 Treasury, Secretary of, 9–117
 supervisory officials as accountable officers, 9–13
 surety bonding, 9–6 to 7
 theft, loss by, 9–51
 armed robbery, 9–52
 burglary or forced entry, 9–51 to 52
 embezzlement, 9–56 to 57
 riot or public disturbance, 9–52 to 53
 unexplained loss or shortage, 9–53 to 56
 travel
 advances, 9–19 to 20
 fraudulent claims, 9–25 to 26; 9–94 to 95
 Treasury, Secretary of, 9–117
 trust, funds held in, 9–20 to 21
 types of accountable officers, 9–8
 unexplained loss or shortage, 9–44 to 46

agency security, inadequacy of, 9–59 to 60
 burden of proof, 9–46
 theft, probable, 9–53 to 56
 union procedures for relief, 9–120
 United States Claims Court, relief authority of, 9–113
 who is an, 9–8

Accounting and Auditing Act of 1950

Comptroller General, evolving role of, 1–12

Accounting officers of the government

Comptroller General, *See* Comptroller General of United States

decisions of

Comptroller General, *See* Comptroller General of United States

Comptroller of the Treasury, 1–25 to 26
prior to 1894, 1–24 to 25

historical background

co-equal comptrollers, 1–24

Comptroller General, 1–26

Comptroller of the Treasury, 1–25 to 26

prior to 1894, 1–24 to 25

Accounting responsibilities

government corporations and account settlement

authority, 17–130 to 134

grants, 10–79 to 80

interagency transactions, 15–32 to 33

Accrual of claim under Barring Act, 12–175 to 177

Accrual of interest

debt and debt collection, 13–35

judgments by district court, 14–129 to 130

Accrual of interest penalty under Prompt Payment Act, 12–229 to 232

Acts of God and Meritorious Claims Act, 12–270

ADEA (Age Discrimination in Employment Act)

discrimination claims by government employees,

attorney's fees for, 4–56

NAFI employees, 17–266 to 267

Adequacy of Appropriations Act

indemnification agreements with unlimited liability,

prohibition of, 6–31

parallels with Antideficiency Act, 6–15

Administrative awards and appropriations for payment of judgments, 14–10; 14–15, *See also* Judgments, payment of

Administrative discretion, 3–27 to 28

APA rules regarding, 3–28

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Advance payments

- approval after the fact not considered to be, 3–29
- failure to exercise, 3–30 to 32
- government corporations, *See* Government corporations, subhead discretion, corporate
- Government Employees Incentive Awards Act, 4–138
- insufficient funds, discretion in cases of, 3–33 to 37
- legal discretion concept, 3–28 to 29
- limitations on
 - legal versus unlimited discretion, 3–28 to 30
 - regulations, limits provided by, 3–32 to 33
- necessary expense doctrine, 4–17 to 19
- refusal to exercise, 3–30 to 32
- regulations, limitations on discretion created by, 3–32 to 33
- types of, 3–27 to 28
- waiver of regulations, 3–13
- Administrative Dispute Resolution Act (ADR Act)**, 12–29 to 31
- Administrative Expenses Act of 1946**
 - government corporations, 17–143 to 145
 - invitational travel rider, 4–40
 - motor vehicle provision of, 15–189
- Administrative functions not transferred under Economy Act**, 15–68 to 70
- Administrative interpretations, agency**, *See* Agency administrative interpretations
- Administrative offset**, *See* Offsets
- Administrative Procedure Act (APA)**
 - actions governed by, 3–3
 - amendments to regulations, 3–17
 - applicability, determining, 3–9
 - discretion, administrative, 3–28
 - grants, 10–26 to 27
 - importance of, 3–3
 - retroactive rulemaking, 3–19
 - rulemaking
 - amendments, 3–17
 - formal and informal, 3–3 to 4; 3–7
 - process of, 3–3 to 7
 - requirements regarding, 3–7 to 9
 - retroactive, 3–19
- Administrative proceedings**
 - claims and claims settlement, *See* Claims and claims settlement
 - Economy Act, no transfer of administrative functions under, 15–68 to 70
 - Federal Tort Claims Act (FTCA), under, 12–44 to 47
 - public participation and attorney’s fees awards, 4–68 to 74
 - user charges for adjudicatory services, 15–143
- Administrative support services and interagency transactions under Economy Act**, 15–63
- ADR (alternative dispute resolution)**
 - Administrative Dispute Resolution (ADR) Act, 12–29 to 31
 - claims and claims settlement, 12–29 to 31
- Advance payments**, 5–42 to 45. *See also* Excess or advance obligations or expenditures
 - agencies, departments, and other government entities, application of prohibition to, 5–55 to 56
 - allowances, 5–43 to 44
 - bona fide needs rule, 5–45
 - compensation, 5–44
 - exceptions to statutory prohibition of, 5–42 to 45
 - government employees, 5–43 to 44
 - grants, 5–43; 10–47
 - cash management issues, 10–48 to 50
 - interest, *See* Interest on grant advances
 - interagency transactions, 15–32 to 34
 - lease and rental agreements, 5–53; 16–128; 16–151
 - military personnel, 5–43 to 44
 - procurement contracts, 5–46 to 52
 - adequate security requirements, 5–48
 - definitions pertinent to, 5–46 to 47
 - exceptions to general prohibition for, 5–43
 - fast payment options, 5–50 to 52
 - financing, 5–46 to 50
 - historical background, 5–46 to 47
 - payment procedures, 5–50 to 52
 - progress payments, 5–49
 - statutory authorization, 5–47 to 49
 - progress payments on procurement contracts, 5–49
 - prohibited generally by statute, 5–42
 - publications, 5–53 to 55
 - purpose of prohibition on, 5–42; 5–55
 - real property leasing, 16–128; 16–151
 - salary payments, 5–44
 - state and local governments, 5–55 to 56
 - statutory law
 - exceptions to prohibition of advance payment by, 5–42 to 45
 - procurement contracts, 5–47 to 49

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Adverse possession and real property disposition

prohibition of advance payment by, 5–42 to 45
 Title 31 of US Code, 5–42 to 43
 training, 5–44 to 45
 tuition payments, 5–44 to 45
Adverse possession and real property disposition, 16–247 to 249
Advertising and promotional materials
 claims and claims settlement, 12–127 to 129; 12–272 to 273
 commercial advertising, 4–186 to 187
 covert propaganda, 4–166 to 167
 gifts, 4–130 to 131
 gifts and donations to individual government employees, augmentation of appropriations by, 6–151 to 154
 government programs, products, or services, 4–187 to 189
 lobbying, *See* Lobbying
 necessary expense doctrine, 4–26
 recording obligations without advertising, 7–32
Advisory boards and committees, *See* Boards, committees, and commissions; Federal Advisory Committee Act (FACA)
Affirmative action and accountable officers, *See* Accountable officers
Age Discrimination in Employment Act (ADEA)
 discrimination claims by government employees, attorney’s fees for, 4–56
 NAFL employees, 17–266 to 267
Agencies, federal
 accountable officers, *See* Accountable officers
 administrative interpretations, *See* Agency administrative interpretations
 advance payment prohibition, applicability of, 5–55 to 56
 apportionment of appropriations for, 6–78 to 79
 attorneys, hiring, 4–44 to 46
 attorney’s fees paid from funds of, 14–89
 audit and review, general agency and department responsibilities regarding, 1–22 to 23
 boards, committees, and commissions created and funded by, 17–54 to 56
 claims and claims settlement
 expiration of agency or commission, claims arising from, 12–136 to 138
 interagency claims, *See* Interagency claims
 interest provisions of Prompt Payment Act, covered by, 12–223 to 224

Comptroller General’s refusal to make decisions regarding matters governed by, 1–29
 debt and debt collection
 Federal Claims Collection Act, coverage by, 13–17
 regulations promulgated by individual agencies, 13–22 to 23
 right to forgive debt, lack of, 13–7
 specific agency authority, 13–13; 13–22
 entertainment expenses, 4–82 to 83
 expiration of agency or commission, claims arising from, 12–136 to 138
 fines and penalties against, 4–118 to 119
 government corporations, payment of judgments against, 14–36 to 38, *See also* Judgments, payment of
 insurance, 4–147 to 150
 interagency claims, *See* Interagency claims
 interagency transactions, *See* Interagency transactions
 interest provisions of Prompt Payment Act, covered by, 12–223 to 224
 intra-agency transactions
 disposition of property by reassignment, 15–14 to 15
 Economy Act authorization of, 15–31
 judgments, name of defendant in, 14–20 to 21
 membership fees, 4–192; 4–193 to 195
 nonappropriated fund instrumentalities (NAFLs), payment of judgments against, 14–39 to 42, *See also* Judgments, payment of
 Postal Service, payment of judgments against, 14–34 to 36, *See also* Judgments, payment of
 Prompt Payment Act provisions, covered by, 12–223 to 224
 regulations
 administrative interpretation of, 3–26 to 27
 alternative names for agency issuances with same substance and effect as, 3–9
 drafting of, 3–6
 grants, *See* Grants, subhead agency regulations
 security measures taken by, effect on accountability of, 9–57 to 62
 self-insurance rule, exceptions to, 4–147 to 150
 “sue-and-be-sued” agencies, payment of judgments against, 14–38 to 39, *See also* Judgments, payment of
 transactions between, *See* Interagency transactions
 transactions within
 disposition of property by reassignment, 15–14 to 15
 Economy Act authorization of, 15–31

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Amount appropriated (availability as to amount)

transfer authority, agencies having, 2–22 to 23

Agency administrative interpretations

- deference accorded to
 - regulatory interpretations, 3–26
 - statute interpretations, 3–20 to 25
- Government Employees Incentive Awards Act, 4–135 to 136
- regulations, 3–26 to 27
- statutes, 3–19 to 26

Agents of government, grantees not regarded as, 10–31

Agriculture Department and public buildings and improvements, 16–181 to 182

Air purifiers as personal expenses and furnishings, 4–208

Airports, government improvements to, 16–217 to 218

Alaska, real property disposition in, 16–7 to 8

Alcoholic beverages and real property jurisdiction, 16–112 to 113

Alexander Hamilton Bicentennial Commission, 17–59

Aliens as government employees, compensation restrictions on, 4–75 to 78

Alimony, garnishment for (42 U.S.C. § 659), 14–43 to 46

Allocation

- public buildings, space in, 16–193 to 194
- separate appropriations, between or among programs funded under, 7–7

Alterations, *See* Maintenance, repair, and alterations

Alternative dispute resolution (ADR)

- Administrative Dispute Resolution (ADR) Act, 12–29 to 31
- claims and claims settlement, 12–29 to 31

Ambiguous intent and restrictions on congressional power of the purse, 1–5

Amendments to regulations, *See* Regulations

American Legion as federally-chartered government corporation, 17–73 to 81

American rule

- attorney’s fees, 4–43 to 44; 14–87
- interest payments less than full amount due, 13–37

Amortization of GSA motor pools, 15–200

Amount appropriated (availability as to amount), 2–12; 6–3 to 4

- administrative discretion and insufficient funds, 3–33 to 37
- advance amounts, *See* Advance payments; Excess or advance obligations or expenditures
- Antideficiency Act, *See* Antideficiency Act

- apportionment, *See* Apportionment of appropriations
- augmentation of appropriations, *See* Augmentation of appropriations
- authorized amount
 - appropriation exceeding, 2–39 to 40
 - appropriation less than, 2–40 to 42
- compensation
 - appointments without or waivers of, *See* Antideficiency Act, subhead appointment without compensation or waiver of salary
 - statutory increases in, 6–54
- deficiency appropriations, 6–99 to 102
- definite appropriations, 2–12
- determining actual amount available, 6–46 to 48
- earmarking, *See* Earmarking
- error in statute regarding, 2–75 to 76
- excessive amounts, *See* Excess or advance obligations or expenditures
- “exclusively” language, 6–7 to 8
- exhaustion of appropriation, *See* Exhaustion of appropriation
- finances and penalties for exceeding, 6–90 to 91
- funding gaps, 6–92 to 99
- grants, 10–23 to 24
- guaranteed and insured loans, *See* Guaranteed and insured loans
- “including” language, 6–8
- indefinite appropriations, 2–12
- indemnification agreements, *See* Indemnification agreements
- insufficient funds, discretion in cases of, 3–33 to 37
- intragovernmental revolving funds, 15–108
- language and terminology, 6–4 to 8
- lump-sum appropriations, *See* Lump-sum appropriations
- mistake in statute regarding, 2–75 to 76
- “not to exceed” or “not more than” language, 6–4 to 5; 6–6; 6–8
- “one fund” language, 6–6
- personal services prohibition, *See* Voluntary services prohibition
- prorating insufficient funds, 3–36
- reporting requirements, 6–91
- revolving funds, 15–107 to 110
- separation of powers
 - amount appropriated, 6–3
 - augmentation, 6–103

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Amount of liability of accountable officers

miscellaneous receipts act (31 U.S.C. 3302(b)), 6–108
 “shall be available” language, 6–6 to 7
 supplemental appropriations, 6–99 to 102
 terminology and language, *See* Amount appropriated,
 language and terminology,
 trust funds, 17–293 to 296
 “unless otherwise specified” clause, 6–5 to 6
 variations in amount, dealing with, 2–39 to 43
 voluntary services prohibition, *See* Voluntary services
 prohibition
 zero funding under lump-sum appropriations, 6–167 to
 169

Amount of liability of accountable officers,

See Accountable officers

Amtrak, 17–93; 17–159 to 163; 17–181

“And your little dog, too,” 16–54

Animals

A good ... story, every one loves, 4–20
 buildings for, 16–164
 cattle,
 covenant to build an underpass for, 16–29
 grazing on “open land” with
 pesky sheepherders and farmers, 16–9
 pesky wild burros and horses, 16–114
 dead, or about to be,
 bulls, 4–20
 grasshoppers, 4–20
 hogs, 4–20
 horses, and mules, 4–20
 claims for, 12–14 to 15, 12–32, 12–62
 constipation, cause of death 12–62
 pest control, 12–32
 woodpeckers, 4–20
 dog
 “and your little dog, too,” 16–54
 difference between a dog and a man, 16–213
 duck, why a, *See* Duck hunting
 Economy Act agreement on control of predatory animals
 and rodents, 4–20, 15–66
 fish,
 fishing license, is a user fee, 15–132
 Prompt Payment Act payment due date for meat, fish,
 and dairy products, 12–229
 snail darter, implied repeal of Endangered Species Act
 not effected by damned dam’s appropriations, 2–55
 to 56

“We’re still looking for cases on,” 4–20
 horses, mules, and burros
 16 feet high, “easy to insist that...,” 1–28
 damage caused by not a taking under the Fifth
 Amendment, 15–114
 dead or soon to be, *See* Animals, above
 claims for, 12–14 to 15
 lost or injured, 12–108
 dead or soon to be, *See* Animals, above
 grazing on “open land” with cattle, 16–114
 horse-drawn passenger vehicles, require specific
 authority, 15–179
 Wild Free-Roaming Horses and Burros Act, 16–114
 marauding woodpeckers, 4–20
 monkey cages and breeding, using federal appropriations
 for San Diego Zoo, 16–208 to 209
 predatory, control of, 4–20, 15–66
 legislative history, in, 2–64
 Rabbit, White, Vol. V, page iv
 sheep
 sheepherders, 16–9
 experiment station, telephones in residences located
 at, not allowed, 4–260 to 261
 Swine Health Protection Act, 2–64
 White Rabbit, Vol. V, page iv
 Wild Free-Roaming Horses and Burros Act, 16–114
 woodpeckers, marauding, 4–20
Annual appropriations, 2–11; 5–3 to 6
 expiration of period of availability, effect of, 5–4
 See also Account Closing
 apportionment requirements, applicability of, 6–74
 bona fide needs rule, *See* Bona fide needs rule
 congressional modification of duration, 5–4 to 5
 expired appropriations, 5–4 to 6
 fiscal year, subject to effective dates of, 5–3
 limitation items, 5–4
 presumption of, 2–29; 5–3 to 4
 unexpended balances, 5–4 to 5

Annual leave

government corporations, 17–167
 government employees, 7–38 to 40

Antideficiency Act

6–3 to 4; 6–9 to 12
 Adequacy of Appropriations Act, parallels with, 6–15
 advance obligations or expenditures, *See* Excess or
 advance obligations or expenditures

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

- appointment without compensation or waiver of salary, 6–57 to 62
 - additional duties without additional compensation, 6–60
 - discretionary levels, 6–59 to 60
 - exceptions to prohibition, 6–62
 - experts and consultants, 6–61
 - gratuitous vs. voluntary services, 6–57 to 58
 - historical background, 6–57 to 58
 - interns, 6–62 to 63
 - job training participants, 6–63 to 64
 - judiciary branch, application to, 6–65
 - legal or moral obligation to pay, circumstances creating, 6–56
 - legislative branch, application to, 6–65
 - maximum but no minimum set, 6–59 to 60
 - program beneficiaries, 6–63 to 64
 - recordkeeping requirements, 6–61
 - services rendered prior to appointment, 6–60
 - student interns, 6–62 to 63
- apportionment, *See* Apportionment of appropriations
- coercive deficiency, 6–56
- compensation
 - appointment without compensation or waiver of salary, *See* subhead appointment without compensation or waiver of salary
 - increases in, 6–54; 6–81 to 82
- congressional intent of, 6–10 to 12, 6–56
- control of agency, factors beyond, 6–48 to 50; 6–81
- creditors, voluntary, 6–71
- evolution of, 6–9 to 12, 6–56
- exceptions
 - appointment without compensation or waiver of salary, 6–62
 - compensation, statutory increases in, 6–54
 - contract authorized by law distinguished from contract authority, 6–50 to 53
 - funding gaps, 6–94 to 97
 - non-contractual obligations, 6–53 to 55
 - Price-Anderson Act, 6–51
 - statutory, 6–50
 - voluntary services prohibition, *See* subhead voluntary services prohibition
- excess obligations or expenditures, *See* Excess or advance obligations or expenditures
- exhaustion of appropriation, *See* Exhaustion of appropriation
- finances and penalties, 6–90 to 91
- fiscal year, permissible actions prior to, 5–8
- foreign leases, 16–150
- funding gaps, 6–92 to 99
- government corporations, 17–147
- guaranteed and insured loans, 11–12; 11–18
- historical background, 6–9 to 12, 6–56
 - appointment without compensation or waiver of salary, 6–57 to 58
 - voluntary services prohibition, 6–56
- indemnification agreements, *See* Indemnification agreements
- intent of contracting officer, effect of, 6–48 to 50
- legislative history of, 6–19 to 12, 6–56
- multi-year contracts, 6–24 to 30
- obligations or expenditures in excess or in advance of appropriation, *See* Excess or advance obligations or expenditures
- personal services prohibition, *See* Voluntary services prohibition
- Price-Anderson Act exceptions to, 6–51
- provisions of
 - “key” provision, 6–12
 - obligation/expenditure in advance or excess of appropriations, 6–12 to 13
 - summarized, 6–10 to 11
 - voluntary services, 6–55 to 57
- purpose availability violations and, 6–42 to 46
- real property leasing, 16–121 to 123
- recordkeeping requirements
 - appointment without compensation or waiver of salary, 6–61
 - obligations, recording, 6–19 to 21
- renewal options, 6–26 to 27
- reporting requirements, 6–91
- revolving funds, 15–108 to 110
- statutory construction, 6–11
- statutory exceptions, 6–50
- subject to availability clauses, 6–27 to 28
- target prices, contracts based on, 7–19 to 20
- terminated contracts, 6–28 to 30
- Title 31 of US Code and, 4–4 to 5
- unexpended balances, 5–60
- variable quantity contracts, 6–22 to 24

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Anti-Pinkerton Act

voluntary creditors, 6–71
 voluntary services prohibition, *See* Voluntary services prohibition
 waivers of compensation, *See* subhead appointment without compensation or waiver of salary

Anti-Pinkerton Act

historical background, 4–139 to 140
 problems caused by, 4–142
 provisions of, 4–140
 types of services subject to, 4–140 to 142; 4–142 to 144

Antitrust claims and debt collection, 13–17 to 18

APA, *See* Administrative Procedure Act (APA)

Apparel for government employees, 4–215 to 221

Appellate courts, payment of judgments by, 14–18,

See also Judgments, payment of

Applications for employment, investigating, 4–27

Apportionment of appropriations

administrative subdivisions, by, 6–85 to 87
 agencies, federal, 6–78 to 79
 annual appropriations, applicability to, 6–74
 applicability of requirements, 6–74
 authority to apportion, 6–77 to 80
 compensation increases, statutory, 6–81 to 82
 Congress, 6–78; 6–84
 continuing resolutions, 8–14
 contract authority, applicability to, 6–74
 control of agency, factors beyond, 6–81
 deficiency
 estimate, requiring, 6–80 to 83
 means to avoid deficiency, apportionment as, 6–73
 definition of apportionment, 6–72 to 73
 exceptions to requirements regarding, 6–83 to 84
 excess expenditures, 6–88 to 89
 Executive branch, 6–78
 government corporations, 6–74; 17–145
 grants
 advance payments and cash management concerns, 10–48 to 50
 misapportionment, recovery of, 10–83
 Judiciary, 6–78
 methods of, 6–77
 multi-year appropriations, applicable to, 6–74
 no-year appropriations, applicable to, 6–74
 purpose of, 6–72 to 73
 rescissions, 6–79 to 80
 reserves, establishing, 6–74 to 77

revolving funds, 15–110
 statutory provision, 6–72
 supplement appropriations, as means to avoid, 6–73
 time period, by, 6–77

Appraisal of property

real property acquisition, 16–14
 policy, as, 16–14
 updating, 16–15
 real property disposition, 16–225 to 226

Appropriation warrants, continuing resolutions, 8–6 to 7

Appropriations. *See also* more specific topics

account closing, 5–61 to 64
 accountability attached to, 9–14
 amounts, *See* Amount appropriated
 annual, *See* Annual appropriations
 apportionment, *See* Apportionment of appropriations
 augmentation, *See* Augmentation of appropriations
 authority and authorization central to concept of, 1–2
 authorization distinguished from, 2–33 to 36; 2–36.
 See also Authorization of appropriations
 availability, *See* Availability of appropriations
 classification of, 2–11 to 13
 balances, disposition of, 5–57 to 67
 account closing, 5–61 to 64
 evolution of the law regarding, 5–58 to 61
 expire, 5–57, 5–61 to 64
 lapse, 5–57
 “M” accounts, 5–59 to 61
 obligated balance, 5–57
 unexpended balance, 5–57
 unobligated balance, 5–57
 terminology related to, 5–57 to 58
 closing accounts, *See* Account closing
 collections deposited into special funds available for expenditure, seen as, 2–15 to 17
 conflicts with authorizations and other provisions, resolving 2–36 to 58
 constitutes, what, 2–13 to 17
 construction of law as making an appropriation, express statement required for, 2–13 to 17
 creation of, 2–13 to 17
 implied or inferred, may not be, 2–13
 defined, 1–2; 2–3 to 4; 15–98
 direction to pay, *See* Appropriations, test, two-part
 duration of, *See* Duration or time, appropriations based on

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Assignment of claims

elements of, *See* Appropriations, test, two-part
 earmark in, 2–18 to 19
 expired, 5–57, 5–61 to 64, *See also* Expired
 Appropriations
 funding gaps, 6–92 to 99
 general
 versus specific, 2–17 to 20. *See also* Lump-sum
 appropriations
 when construed as permanent, 2–28 to 33
 government corporations, *See* Government corporations
 inconsistencies between authorization and appropriation
 acts, *See* Inconsistencies between authorization and
 appropriation acts
 implied, *See* Appropriations, creation of
 inferred, *See* Appropriations, creation of
 judgment payments, required for, 14–5
 legislation other than appropriations, relationship to,
 2–33 to 58
 life cycle of, *See* Life cycle of appropriations
 line-item, *See* Line-item appropriations
 lump-sum, *See* Lump-sum appropriations
 lapse, 5–57
 “M” accounts, 5–59 to 61
 making an, *See* Appropriations, creation of
 military, *See* Military appropriations
 multiple appropriations available for a given purpose,
 2–19 to 20
 multiple-year, *See* Multiple year appropriations
 no-year, *See* No-year appropriations
 obligated balance, 5–57
 obligation of, *See* Obligation of appropriations
 one-year, *See* Annual appropriations
 payment of judgments, required for, 14–5
 permanent, when general provisions are construed to be,
 2–28 to 33
 phases of, *See* Life cycle of appropriations
 private relief legislation, inclusion in, 12–251
 procedures, *See* Life cycle of appropriations
 ratification by, 2–52 to 54
 repeal by implication, 2–55 to 57
 reprogramming of, 2–25 to 28. *See also* Reprogramming
 appropriations
 revolving funds regarded as, 15–97 to 99
 sequence of passage of appropriations and authorization
 acts

appropriations passed before authorization, 2–48 to
 50
 enactment on same day, 2–50 to 52
 source designated, *See* Appropriations, test, two-part
 special funds made from collections available for
 expenditure, seen as, 2–15 to 17
 specific, versus general, 2–17 to 20. *See also* Line-item
 appropriations
 terminology related to, 2–2
 test, two-part, 2–14 to 15
 time and timing, *See* Duration or time, appropriations
 based on
 transfer of, 2–20 to 25. *See also* Transfer of
 appropriations
 types of, 2–11 to 13
 two or more appropriations available for a given
 purpose, 2–19 to 20
 unexpended balance, 5–57
 unobligated balance, 5–57
Arbitration, claims and claims settlement, 12–29 to 31
Architects and engineers (A&E) services
 government corporations, 17–174
 public buildings and improvements, 16–170 to 176;
 16–185
Armed robbery, accountability for losses due to, 9–52
Armed Services Procurement Act of 1947
 NAFI procurement contracts, 17–246
 public buildings and improvements, 16–172
Army Holdup List, 13–110 to 111
Artistic concerns in public buildings and improvements,
 16–185
Assignment of claims, 12–181 to 182
 Assignment of Claims Act of 1940, 12–181 to 182
 financing contracts, 12–192 to 196
 government corporations, 17–190 to 191
 real property leasing, 16–129 to 131
 Section 31 U.S.C. § 3727(b), prohibitions under,
 See subhead Section 31 U.S.C. § 3727(b),
 prohibitions under
 transfer of contracts under Section 41 U.S.C. § 15,
 12–190 to 192; 12–211
 waiver of protections, 12–210 to 214
 attorney’s liens, 12–185 to 186
 contracts and contract payments, 9–96 to 97
 financing contracts, *See* subhead financing contracts

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Assimilation

transfer of contracts under Section 41 U.S.C. § 15, 12–190 to 192; 12–211

federal salaries, 12–188

financing contracts, 12–192 to 196

Assignment of Claims Act of 1940, 12–192 to 196

discounts for prompt payment, 12–208 to 209

eligible contracts, 12–192 to 193

eligible recipients of assignment, 12–193

fraud, 12–209 to 210

government recognition of assignment, 12–194

institution providing financing defined, 12–196 to 199

liabilities under valid assignments, 12–201 to 205

multiple assignments, 12–196

nexus between assignor and assignee, 12–194 to 195

notice requirements, 12–199 to 201

offsets, 12–205 to 208

prompt payment, discounts for, 12–208 to 209

rights under valid assignments, 12–201 to 205

successive assignments, 12–196

types of accounts assignable, 12–193

waivers, 12–212

historical background of anti-assignment statutes, 12–181 to 182

involuntary waiver of prohibitions, 12–212 to 214

just compensation claims, 12–187 to 188

real property leasing, 16–129 to 131

Section 31 U.S.C. § 3727(b), prohibitions under

applicability, 12–184 to 190

null and void, assignments ruled to be, 12–183 to 184

purpose of, 12–182 to 183

waiver of, 12–210 to 211

tax refunds, 12–186 to 187

transfer of contracts under Section 41 U.S.C. § 15, 12–190 to 192; 12–211

voluntary assignments, 12–189 to 190

voluntary waiver of prohibitions, 12–210 to 212

waiver of Assignment of Claims Act protections, 12–210 to 214

Assimilation

real property jurisdiction, 16–102.

Resistance is futile, 13–57

Assistance programs, federal, *See* Grants

Attorney General

decisions and opinions of, 1–36

government employees, provision of counsel for, 4–48

real property acquisitions, title approval in, 16–31 to 36

Attorney's fees, 4–43 to 44; 14–87 to 89; 14–99 to 100

administrative proceedings, public participation in, 4–68 to 74

agency funds, payment from, 14–89

agency hiring of attorneys, 4–44 to 46

American Rule, 4–43 to 44; 14–87

amount recovered, payment from, 14–88

bid protests, 4–66 to 67

Civil Rights Act of 1964, Title VII, 4–55 to 57; 14–89 to 90

Civil Rights Attorney's Fees Awards Act, 14–94

contracts

bid protests, 4–66 to 67

disputes over terms of, 4–67 to 68

Criminal Justice Act requirements, 4–59 to 62

English Rule, 14–87

Environmental Protection Agency (EPA), awards against, 14–90

Equal Access to Justice Act (EAJA), *See* Equal Access to Justice act (EAJA)

Equal Employment Opportunity Commission (EEOC), awarded against, 14–90

Ethics in Government Act, awards under, 14–90

expenses, recovery of, 14–94 to 99

Federal Tort Claims Act (FTCA), allowed under, 14–88

Federal Water Pollution Control Act, awards under, 14–90

Freedom of Information Act (FOIA), awards under, (14–89; 14–90

government employees, *See* Government employees

Government in the Sunshine Act, awards under, 14–90

inclusion in judgment on the merits, 14–88

interim attorneys' fees, payment of, 14–62 to 63

intervenor, 4–68 to 74

public participation in administrative proceedings, 4–68 to 74

purpose of fee-shifting statutes, 14–88 to 89

real property acquisition expenses, 16–60 to 62

separate judgment, made in, 14–88

Social Security Act, allowed under, 14–88

statutory law on fee-shifting, 14–87 to 89

citizen suit provisions, 14–89 to 90

Civil Rights Act of 1964, Title VII, 4–55 to 57; 14–89 to 90

Civil Rights Attorney's Fees Awards Act, 14–94

Ethics in Government Act, awards under, 14–90

Federal Tort Claims Act (FTCA), 14–88

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Augmentation of appropriations

- Federal Water Pollution Control Act, awards under, 14–90
- Freedom of Information Act (FOIA), awards under, (14–89; 14–90)
- Government in the Sunshine Act, awards under, 14–90
- historical background, 14–89
- purpose of, 14–88 to 89
- Social Security Act, 14–88
- tax cases, 14–96
- Attorney's license fees**, 4–196 to 198
- Attorney's liens and assignment of claims**, 12–185 to 186
- Audit and review**
 - GAO responsibilities, *See* General Accounting Office (GAO)
 - government corporations, *See* Government corporations
 - grants, *See* Grants
 - guaranteed and insured loans, review of denied applications for, 11–6
 - interagency transactions under Economy Act, 15–49 to 52
 - life cycle of appropriations, audit and review phase
 - GAO responsibilities, 1–23
 - general agency and department responsibilities, 1–22 to 23
 - NAFI
 - authority to audit, *See* Nonappropriated fund instrumentalities (NAFIs)
 - funding audit report, 17–236 to 238
- Augmentation of appropriations**, 6–103 to 105
 - commissions, 6–126 to 129
 - compensation of government employees, 6–148 to 151
 - concept of, 6–103 to 105
 - contracts
 - credit, 6–120
 - excess procurement costs, 6–115 to 119
 - insurance payments, 6–120
 - liquidated damages, 6–119 to 120
 - money received by government under, general rule for, 6–121
 - refunds, 6–120
 - credit from contracts, 6–120
 - damages
 - government property, loss of or damage to, 6–123 to 126
 - liquidated damages and contract payments, 6–119 to 120
 - defined, 6–103 to 105
 - disposition of funds to Treasury, 6–103
 - miscellaneous receipts statute regarding, *See* Miscellaneous receipts
 - miscellaneous situations requiring, 6–134 to 135
 - timing of, 6–112 to 113
 - donations, *See* subhead gifts and donations
 - Economy Act, 6–129
 - erroneous deposits as miscellaneous receipts, 6–137 to 140
 - exceptions
 - miscellaneous receipts statute, 6–108 to 112
 - refunds, 6–109 to 112
 - reimbursements, 6–109 to 112
 - repayments, 6–109 to 112
 - retention of funds by agency, 6–135 to 137
 - two categories, 6–108
 - statutory, 6–109 to 112
 - excess procurement costs, 6–115 to 119
 - expenses of government employees, 6–148 to 151
 - fees and dues, 6–126 to 129
 - finances and penalties, 6–134
 - gifts and donations
 - government, to, 6–140 to 148
 - government employees, to individual
 - expenses, covering, 6–148 to 151
 - promotional items, 6–151 to 154
 - training, 6–150
 - travel, 6–149 to 151; 6–151 to 154; 6–158
 - government, money not received for, 6–113 to 115
 - government property
 - excess, sale of, 6–135
 - loss of or damage to, recovery of, 6–123 to 126
 - honoraria, 6–128
 - judicial awards, 6–134
 - limitation on appropriations, viewed as, 6–155
 - liquidated damages, 6–119 to 120
 - miscellaneous receipts statute, *See* Miscellaneous receipts
 - money and services distinguished, receipt of, 6–104 to 105
 - parking fees, 6–127
 - prohibition against, 6–103
 - promotional items for government employees, 6–151 to 154
 - purpose availability and, 6–104

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Authorities

reduction or refusal of receipts in return for expenditure that would have required separate appropriation, 6–157 to 158

refunds

- contracts, 6–120
- miscellaneous receipts statute, 6–109 to 112
- overcharges used to pay expenses, 6–158

reimbursements

- child care services, 6–135
- Economy Act, 6–129
- improper treatment of, 6–155 to 157
- miscellaneous receipts statute, 6–109 to 112

repayments, receipts qualifying as, 6–108 to 112

retention of funds by agency, 6–135 to 137

revolving funds, 6–130 to 131; 15–114 to 119

services and money distinguished, receipt of, 6–104 to 105. *See also* Voluntary services prohibition

setoff, 6–129 to 130

statutory basis, 6–103

timing of deposits to Treasury, 6–112 to 113

training fees, 6–127

training for government employees, 6–150

travel by government employees, 6–149 to 151; 6–151 to 154; 6–158

undercover operations by law enforcement agencies, receipts generated by, 6–135

United States, money not received for use of, 6–113 to 115

vending machines, 6–127 to 129

Authorities

accountable officers' authority to grant relief from physical loss or deficiency liability, *See* Accountable officers, subhead authority to grant relief from physical loss or deficiency liability

apportionment of appropriations, 6–77 to 80

boards, committees, and commissions, *See* Boards, committees, and commissions

borrowing authority, *See* Borrowing authority

budget authority, *See* Budget authority

centralization of appropriation authority

- common interagency services, 15–60 to 62; 15–85 to 87
- historical background to, 1–9

claims settlement, *See* Claims and claims settlement

compromise of indebtedness, 13–51 to 52; 13–53 to 54; 13–57

Comptroller General of United States, *See* Comptroller General of United States

condemnations, 16–44 to 45

congressional power of the purse, restrictions on, 1–5

contract authority, *See* Contract authority

contract authorized by law distinguished from contract authority for Antideficiency Act purposes, 6–50 to 53

debt and debt collection, *See* Debt and debt collection

eminent domain, 16–44 to 45

entitlement authority

- defined, 2–11
- restrictions on funding options created by, 3–34

excessive obligations, 6–21

FACA, statutory committees under, 17–43 to 50

Federal Claims Collection Act of 1966, authorization provided by, 13–11

government corporations, *See* Government corporations

grants, *See* Grants

guaranteed and insured loans, *See* Guaranteed and insured loans

indemnification agreements, 6–34 to 41

interagency transactions, *See* Interagency transactions

leasing real property, *See* Real property leasing

legal authority central to concept of appropriations law, 1–2

loan and loan guarantee authority, 2–9 to 10

motor vehicles, acquisition and use of, 15–179 to 184

multi-year contracts, 5–36 to 37

NAFIs, *See* Nonappropriated fund instrumentalities (NAFIs)

nonappropriated fund instrumentalities (NAFIs), 17–226 to 227

public buildings and improvements, *See* Public buildings and improvements

public utilities relocation assistance

- common law rule, under, 16–88 to 92
- statutory provision for, 16–92 to 97

real property

- acquisition, *See* Real property acquisition
- disposition, *See* Real property disposition
- leasing, *See* Real property leasing

revolving funds, 15–88 to 92

spending authority, 2–10 to 11

transfer authority, agencies with, 2–22 to 23

user charges, *See* User charges

“**Authority**,” “I don’t like...,” Vol. V, page iv

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Bid preparation costs, claims and claims settlement
Authorization of appropriations

appropriation distinguished from authorization, 2–33 to 36; 2–36

appropriation exceeding authorization, 2–39 to 40

appropriation less than authorization, 2–40 to 42

conflicts with appropriations and other provisions, resolving 2–36 to 58

continuing resolutions lacking authorizing legislation, 8–24 to 27

duration or time, variations in, 2–44 to 48

earmarking, 2–42 to 43; 6–8

inconsistencies between authorization and appropriation acts, *See* Inconsistencies between authorization and appropriation acts

lack of authorization, appropriation proceeding despite, 2–57 to 58

purpose, variations in, 2–43 to 44

purposes, determining authorized, 4–5 to 11

ratification by appropriation, 2–52 to 54

repeal by implication, 2–55 to 57

reprogramming authority, 2–25 to 26

sequence of passage of appropriations and authorization acts

- appropriations passed before authorization, 2–48 to 50
- enactment on same day, 2–50 to 52

Automated payment systems, 9–66 to 68**Automatic funding legislation and relief of funding gaps**, 6–99**Automatic relief, statutes requiring**, *See* Accountable officers**Automobiles**, *See* Motor vehicles**Availability of appropriations**

amount, based on, *See* Amount appropriated

duration, based on, *See* Time availability of appropriations

grants, 10–20 to 24

obligations and duties, based on, *See* Obligation of appropriations

purpose, based on, *See* Purpose availability of appropriations

time, based on, *See* Time availability of appropriations

unexpended balances, limited availability of, 1–24, *See also* Unexpended Balances

Awards and prizes, 133 to 139

food and drink for government employees at ceremonies presenting, 4–95 to 96

Government Employees Incentive Awards Act, *See* Government Employees Incentive Awards Act

statutory authorizations

- Government Employees Incentive Awards Act, 4–135 to 139
- other than Government Employees Incentive Awards Act, 4–139

B**Back Pay Act**

government corporations, 17–167

government employee claims, attorney’s fees for, 4–57 to 58

interest on judgments under, 14–103 to 104

Back pay awards

deductions, 14–77 to 79

finality requirement, 14–61 to 62

“otherwise provided for” exception to permanent general judgment appropriation, 14–53 to 54

Balanced Budget and Emergency Deficit Control Act of 1985 (Gramm-Rudman-Hollings Act), 1–10

loan and loan guarantee authority, 2–9

offsetting receipts, 2–8

Bankruptcy

offsets, 13–117 to 123

payment of judgments involving, 14–46 to 51, *See also* Judgments, payment of

Barring Act, 12–172 to 175

accrual of claim, 12–175 to 177

continuing claims, 12–177

historical background, 12–172 to 173

statutes other than, 12–180

tolling and equitable tolling, 12–177 to 179

Beginning

“Begin at the ...,” Vol. V, page iv

“the end of the ...,” Vol. V, page i

Benefits, employment, 14–53 to 54**Benjamin Harrison Memorial Commission**, 17–47 to 48**Benson, A.C.**, quoted, “I don’t like authority...,” Vol. V, page iv**Bid preparation costs, claims and claims settlement**, 12–101

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Bid protests

Bid protests

- attorney's fees, 4–66 to 67
- claims and claims settlement, 12–100 to 104
- discretionary grant awards, competition for, 10–16
- interest, 12–217
- nonappropriated fund instrumentalities (NAFIs), 17–252 to 253
- payment of claims, 12–103 to 104
- period of availability, effect on, 5–74

Bidding at execution sale, debt and debt collection, 13–92 to 93

Binding agreements, contracts, 7–8 to 12

Black Lung Disability Trust Fund, 17–305

Block grants, 10–35 to 38

- defined, 10–35 to 36
- historical background, 10–35 to 36
- relocation assistance for persons displaced by nonfederal program carried out with federal financial assistance, 16–86
- restrictions on, 10–37 to 38

Board of directors of government corporations, appointment and control of, 17–113 to 119

Boards, committees, and commissions, 17–5 to 59

- agencies, created and funded by, 17–54 to 56
- authorization
 - interagency funding, 17–20 to 25
 - Russell Amendment requirements, 17–15 to 16
 - Tawney Amendment requirements, 17–11 to 14
- congressionally-created and funded bodies, 17–49 to 50
- controversy over proliferation and use of, 17–7 to 8
- creation of, 17–5
- definitions, 17–5
- donations, funding by, 17–56 to 59
- duration of, 17–6
- earliest instance of, 17–6
- exceptions to rules regarding, 17–9 to 11
- executive branch, established by, 17–50 to 56
- Federal Advisory Committee Act (FACA), *See* Federal Advisory Committee Act (FACA)
- “Fifth Branch of Government,” informally called 17–5
- functions of, 17–5
- funding
 - Federal Advisory Committee Act (FACA) considerations, *See* Federal Advisory Committee Act (FACA)
 - interagency, *See* subhead interagency funding

- Title 31, under, *See* subhead Title 31 funding
- how many exist, 17–6
- individual versus unit distinction
 - 1842 enactment, 17–10 to 11
 - Federal Advisory Committee Act (FACA), 17–35 to 36
 - Tawney Amendment requirements, 17–14
- interagency funding
 - authorization, 17–20 to 25
 - joint funding of board, committee, or commission, 17–16 to 17
 - joint funding of project, 17–16 to 18
 - 1945 statute (31 U.S.C. § 1346(b)), 17–18 to 20
 - purpose availability, 17–17 to 18
 - Treasury and General Government Appropriations Act, under, 17–20 to 25
- membership in, 17–5 to 6
- number of, 17–6 to 7
- proliferation of
 - controversy over, 17–7 to 8
 - 1842 attempt to restrict, 17–9 to 11
 - statistics on, 17–6 to 7
 - Title 31 funding restrictions on, *See* subhead Title 31 funding
- Russell Amendment (31 U.S.C. § 1347), 17–9; 17–15 to 16
- specific appropriations
 - 1842 enactment requiring, 17–9 to 11
 - Russell Amendment requiring, 17–15 to 16
- Tawney Amendment of 1909, 17–11 to 14
- Title 31 funding, 17–8 to 9
 - 31 U.S.C. § 1346, 17–8 to 10
 - 1842 enactment, 17–9 to 11
 - Russell Amendment (31 U.S.C. § 1347), 17–9; 17–15 to 16
 - Tawney Amendment of 1909, 17–11 to 14
- Treasury and General Government Appropriations Act, interagency funding under, 17–20 to 25

Bona fide needs rule, 5–9 to 13

- advance payments, 5–45
- amendments and modifications to contracts, 5–31 to 34
- change orders, 5–31 to 34
- continuing need, 5–16 to 19
- contract amendments and modifications, 5–31 to 34
- defined, 5–10 to 11
- delivery/rendering beyond the fiscal year in which obligation was incurred
- materials, 5–19 to 22

Borrowing authority

- services, 5-22 to 26
- “entire” versus “severable” services, 5-22 to 26
- exceptions to, 5-41
- fiscal year
 - chargeability of payment to year in which obligation is incurred, 5-12
 - current year, appropriations available only for needs of, 5-10 to 12
 - delivery of materials following year in which obligation is incurred, 5-19 to 22
 - transactions covering more than one, *See* subhead more than one fiscal year, transactions covering
- future years’ needs, 5-11, 5-13 to 16
 - current year, appropriations generally available only for needs of, 5-10 to 12; 5-13
 - illustrative case law, 5-13 to 15
 - year-end spending, legitimate and illegitimate, 5-15 to 16
- inventory, *See* Inventory
- level-of-effort contracts, 5-26
- materials delivered beyond the fiscal year in which obligation was incurred, 5-19 to 22
- modifications, 5-31 to 34
- more than one fiscal year, transactions covering, 5-11 to 12
 - amended contracts, 5-31 to 34
 - change orders, 5-31 to 34
 - delivery of materials following year in which obligation is incurred, 5-19 to 22
 - “entire” versus “severable” services, 5-22 to 26
 - materials delivered beyond the fiscal year in which obligation was incurred, 5-19 to 22
 - modifications, 5-31 to 34
 - multi-year contracts, 5-34 to 41
 - price adjustments, need for, 5-31 to 34
 - rendering/delivery beyond fiscal year in which obligation was incurred
 - materials, 5-19 to 22
 - services, 5-22 to 26
 - “simple test” of severable versus “entire,” 5-26
 - “single undertaking,” 5-23
 - replacement contracts, 5-21, 5-26 to 30
 - requirements contracts, 5-21 to 22
 - services rendered beyond fiscal year in which obligation was incurred, 5-22 to 26
 - “severable” versus “entire” services, 5-22 to 26
 - “simple test” of severable versus “entire,” 5-26
 - “single undertaking,” 5-23
 - training, 5-25 to 26
 - multiple-year appropriations, applicable to, 5-12 to 13
 - multi-year contracts, 5-34 to 41; 6-24 to 25
 - no-year appropriations, not applicable to, 5-13
 - “non-severable” services, *See* Bona fide needs, “entire” versus “severable” services
 - personal versus non-personal services, 5-24
 - price adjustments, need for, 5-31 to 34
 - prior years’ needs, 5-11, 5-16 to 19
 - replacement contracts, 5-26 to 30
 - research services, 5-24
 - services rendered beyond fiscal year in which obligation was incurred, 5-22 to 26
 - “severable” versus “entire” services, 5-22 to 26
 - “simple test” of “severable” versus “entire,” 5-26
 - “single undertaking,” 5-23
 - statement of, 5-9, 5-10 to 11
 - statutory law
 - basis for rule in, 5-10
 - exceptions to rule, 5-41
 - multi-year contracts, 5-37 to 39
 - stock, *See* Inventory
 - training, 5-25 to 26
 - transactions covering more than one fiscal year, *See* subhead more than one fiscal year, transactions covering
 - year-end spending, legitimate and illegitimate, 5-14 to 16
- Bonding**
 - accountability and accountable officers, 9-6 to 7
 - government personnel, 4-154 to 155
 - Miller Act requirements, 12-90
 - performance bonds, priority of, 12-90 to 92; 12-93 to 96
 - repayment bond in lieu of offset, 13-108
 - supersedeas bonds, 14-63 to 64
- Bonneville Power Administration**, 17-155 to 159
- Book of Estimates**, 1-9
- Books**, *See* Publications
- Borrowing authority**
 - defined, 2-6
 - government corporations, *See* Government corporations
 - monetary credits as type of, 2-7
 - nonappropriated fund instrumentalities (NAFIs), 17-240 to 241
 - type of budget authority, as, 2-6

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Brandeis, Louis

Brandeis, Louis, quoted, “applicable rule of law be settled,” Vol. IV, page vi

Brooks A&E Act, 16–170 to 172; 17–174

Brooks Automatic Data Processing Act
bid protests, review of, 12–103 to 104
payment of judgments, 14–11 to 12, *See also* Judgments, payment of

Buck Act, 16–105 to 106

Budget and Accounting Act
General Accounting Office (GAO), evolving role of, 1–11
passage of, 1–9

Budget authority
appropriations as type of, 2–3 to 4
borrowing authority, *See* Borrowing authority
collections, 2–7 to 9
contract authority as type of, 2–4 to 6
defined, 2–2 to 3
expired budget authority, revival or enjoinder for purposes of payment of judgments, 14–42 to 43
government corporations, 17–105 to 107
government receipts, 2–7 to 9
guaranteed and insured loans, *See* Guaranteed and insured loans
loan and loan guarantee authority, 2–9 to 10
monetary credits, 2–7
offsetting collections and receipts, 2–7 to 9
receipts, 2–7 to 9

Budget Enforcement Act of 1990, 1–10 to 11

Budget estimates and requests
continuing resolutions, 8–20 to 22
lump-sum appropriations, 6–161 to 162
payment of judgments, 14–13 to 15, *See also* Judgments, payment of
purpose of appropriations, effect on determination of, 4–9 to 11
trust funds, inclusion or exclusion of, 17–302 to 307

Buildings, public, *See* Public buildings and improvements

Burden of proof
accountable officers, *See* Accountable officers
claims and claims settlement, 12–21

Bureau of Engraving and Printing revolving fund, 15–100 to 101; 15–118 to 119

Bureau of Indian Affairs, payment of judgments in favor of Indian tribes by, 14–66 to 68

Bureau of the Budget, Office of Management and Budget (OMB) originally known as, 1–9

Bureaucrat, *See also* Government employees
beloved creature, 6–149
home-to-work transportation as the ultimate status symbol for, 15–188 to 189
influence of, difficult to reform, 17–61
John Q., exploits of 13–157
legislative history, resort to by, 2–66
red tape alone, do not live by, 17–217

Burglary, accountability for losses due to, 9–51 to 52

Burial expenses of deceased debtors, 13–154

Burros, wild; real property jurisdiction and, 16–114

Business cards, 4–198 to 200

Byrd Amendment and lobbying using grant funds, 4–179

C

Cafeterias for government employees, 4–96 to 97; 4–106

Calling cards, 4–198 to 200

Canteens developing into post exchanges, 17–221

Capitalization of revolving funds, 15–93, 97

Carroll, Lewis, quoted
“Begin at the beginning...,” Vol. V, page iv
“When I use a word...,” 17–274
“Where shall I begin...,” Vol. V, page iv
White Rabbit, Vol. V, page iv

Cars, *See* Motor vehicles

Cash
accountable officers
accountability principle generally applicable to, 9–21
fraud, payments involving, 9–95 to 96
payment of debt via, 13–79 to 80

Cash Management Improvement Act of 1990, 10–48 to 49

Cash Management Improvement Fund, payment of debt to government, 13–82

Cash-equivalent items
accountability attached to, 9–20 to 21
government debt paid with in-kind payments, 13–82

Cashiers
accountable officers, as, 9–10 to 11
illegal or improper payment, liability triggered by, 9–97 to 98
imprest funds (petty cash), accountability for, 9–15 to 17
security measures for, 9–57 to 58

Categorical grants, 10–35 to 36

CDA, *See* Contract Disputes Act (CDA)

Centralization of appropriation authority

common interagency services, 15–60 to 62; 15–85 to 87
historical background to, 1–9

CERCLA (Comprehensive Environmental Response, Compensation, and Liability Act), interest on judgments and, 14–108**Ceremonies**

awards ceremonies, food and drink at, 4–95 to 96
traditional groundbreaking and dedication ceremonies, 4–214 to 215

Certification of interagency transactions under Economy Act, 15–49 to 52**Certifying officers**

accountable officers, as, 9–8 to 9
advance decisions,
 effects of, 9–80
 right to obtain from agency counsel, 9–80
 right to obtain from GAO, 9–80
authorized, 9–9
defined, 9–8 to 9, 9–75 to 76
distinguished from
 administrative and approving certifications, 9–9
 other accountable officers, 9–8
duties of, 9–8 to 9, 9–75 to 80
executive branch, 31 U.S.C. § 3528 applicable only to, 9–80 to 81
judicial branch, 9–81
legislative branch, 9–81
liability, 9–75 to 80
military personnel, 9–81 to 82
more than one, 9–76 to 77
relief, 9–82 to 86
statutory law as to, 9–8, 9–75 to 82

CETA (Comprehensive Employment and Training Act)

continuing resolutions, 8–9; 8–18; 8–29
grantee indebtedness, recovery of, 10–87 to 88

Change orders

bona fide needs rule, 5–31 to 34

“Character and necessity” provisions, *See* Government corporations**Charitable campaigns and necessary expense doctrine, 4–26****Charters for government corporations from federal government, *See* Government corporations****Chauffeurs, 15–202 to 204****Check Forgery Insurance Fund**

accountable officers’ relief from liability under, 9–116 to 117

government checks, claims under, 12–158

Checks

accountability issues and check losses, *See* Accountable officers
claims under checks issued by federal government
 Clearfield Trust doctrine regarding, 12–148 to 150
 clerical error, 12–158 to 159
 endorser, government as, 12–159 to 160
 foreign countries, checks sent to, 12–153 to 154
 fraud, forgery, or alteration, 12–155 to 158
 holder in due course, claim by, 12–159
 statute of limitations, 12–154 to 155
 time limit on negotiating, 12–150 to 152
 Uniform Commercial Code (UCC), 12–148 to 150
conditional endorsements, 13–84 to 85
forgery of
 accountability relief, 9–116 to 117
 government checks, claims under, 12–155 to 158
 payment of government debt by, 13–80; 13–84 to 85

Chico Marx, *See* Duck Hunting**Chief Financial Officers Act and government corporations, 17–177****Child care**

government employees, 4–106 to 109
reimbursements for services, 6–135

Child support, garnishment for (42 U.S.C. § 659), 14–43 to 46**Christmas holidays, *See* Holiday items****Churchill, Sir Winston, quoted**

“...the end of the beginning,” i

Circular letters, GAO materials, 1–35**Citizenship, government employment and, 4–78****Civil Rights Act of 1964, Title VII**

attorney’s fees allowed under, 4–55 to 57; 14–89 to 90
interest on judgments, 14–107 to 108
NAFI employees, 17–266 to 267
nonappropriated fund instrumentalities (NAFIs),
 payment of judgments against, 14–41, 17–256 to 258,
 See also Judgments, payment of

Civil Rights Attorney’s Fees Awards Act, 14–94**Civil Service laws**

defined, 17–164
government corporations, applicability to, 17–164 to 170
NAFI employees, applicability to, 17–258 to 269

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Civil Service Reform Act of 1978

Civil Service Reform Act of 1978

government employee claims, attorney's fees for, 4–57
NAFI employees, applicability to, 17–259 to 262

Civil Service Retirement Act and NAFI employees, 17–263 to 264

Civil War Centennial Commission, 17–48

Civil War period, appropriations during, 1–9

Claims and claims settlement, 12–3 to 4

Administrative Dispute Resolution Act (ADR Act), 12–29 to 31
administrative proceedings, 12–6 to 7
contracts, 12–73 to 75
correction of claims, administrative, 12–24
Federal Tort Claims Act (FTCA), 12–44 to 47
government corporations, *See* Government corporations, subhead administrative claims
individual agency versus GAO adjudication, 12–10 to 11
Military Personnel and Civilian Employees' Claims Act of 1964, 12–62 to 71
reconsideration of claims settlements, 12–25 to 26
relocation assistance for displaced persons, 16–87
standards and procedures under 31 U.S.C. § 3702(a) developed by GAO, *See* subhead standards and procedures under 31 U.S.C. § 3702(a) developed by GAO
unclaimed money or property, disposition of, 12–280 to 285
advertising and promotional materials, 12–127 to 129; 12–272 to 273
agencies, federal
expiration of agency or commission, claims arising from, 12–136 to 138
interagency claims, *See* Interagency claims
interest provisions of Prompt Payment Act, covered by, 12–223 to 224
alternative dispute resolution, 12–29 to 31
arbitration of claims, 12–29 to 31
assignment, *See* Assignment of claims
authority to pay claims, 12–4 to 8
agents, officers, and regulations no inherent authority to pay, 12–6
authorized by law, must be, 12–4 to 12–8
Constitution as source of authority, 12–4 to 8
contractual relationship as source of authority, 12–4 to 5

GAO claims settlement authority, *See* subhead GAO claims settlement authority
procedures, no common set of, 12–6
statutes as source of authority, 12–4; 12–5
unauthorized commitments, *See* subhead unauthorized commitments
authority to settle claims
accounting officers, role of, 1–24 to 26
agency vs. GAO, 12–10 to 11
definition of settlement, 12–9
distinguished from litigation, 12–9
GAO role, 1–11 to 13, 1–26 to 36
history of, 12–8 to 9
limitations on, 12–11 to 15
statutory provision, 12–8
“sue and be sued authority,” included in, 12–9 to 10
basis of settlement, 12–20 to 21
bid preparation costs, 12–101
bid protests, 12–100 to 104
burden of proof, 12–21
checks issued by federal government, *See* Checks
cognizability of settlement under statute, 12–14 to 15
commercial rental vehicles, 12–111
collision damage waiver, 12–111 to 113
Military Traffic Management Command (MTMC)
agreements, 12–115 to 116
official business or scope of employment, use in, 12–113 to 115
Commission on Government Procurement, 12–71
compensation, involving
assignment of claims
federal salaries, 12–188
just compensation claims, 12–187 to 188
overtime claims as continuing claims under Barring Act, 12–177
contracts
administrative proceedings, 12–73 to 75
applicability, 12–71 to 72
assignment of claims, *See* Assignment of claims
authority to settle claims, contractual relationship as source of, 12–4 to 5
bid preparation costs, 12–101
bid protests, 12–100 to 104
commercial rental vehicles, *See* subhead commercial rental vehicles

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Claims and claims settlement

- Contract Disputes Act (CDA), *See* Contract Disputes Act (CDA)
- contractor, claim must be by, 12-72 to 73
- default or poor performance, *See* subhead priority of claims on unexpended contract balance
- definition of claim for purposes of, 12-72 to 73
- hotel reservations, canceled, 12-109 to 111
- implied contracts, *See* subhead implied contracts
- judicial review, 12-76
- lease and rental agreements, *See* subhead lease and rental agreements
- Meritorious Claims Act, 12-274 to 276
- payment of claims, 12-76 to 78
- priority in access to unexpended contract balance, *See* subhead priority of claims on unexpended contract balance
- quasi-contracts, *See* subhead implied contracts
- relationship between claim and contract, 12-72
- review, 12-75 to 76
- substantiation of claims, 12-73
- types of contracts eligible for claims settlement under CDA, 12-71 to 72
- unexpended contract balance, priority in access to, *See* subhead priority of claims on unexpended contract balance
- correcting claims, 12-24
- cost of preparing claim, recovering, 12-24 to 25
- Court of Federal Claims, *See* Court of Federal Claims
- damage claims, *See* Damages
- de novo review, 12-27
- death of U.S. citizen overseas, 12-120 to 124
- debt distinguished from claim, 13-14; 13-15
- definition of a claim, 12-3
- definition of settlement, 12-9
- effect of settlement, 12-25
- electronic funds transfer, 12-160 to 161
- escheat, 12-282 to 284
- estates of U.S. citizens dying overseas, 12-120 to 124
- estoppel
 - case law regarding, 12-131 to 136
 - defined, 12-129 to 130
 - elements of, 12-131
 - equitable estoppel, 12-129 to 130
 - historical background, 12-130 to 131
 - promissory estoppel, 12-129
- unauthorized commitments, relationship to claims based on, 12-89
- evidence required for settlement
 - basis for settlement, evidence as, 12-20 to 21
 - best evidence obtainable requirement, 12-21
 - burden of proof, 12-21
 - clear and convincing requirement, 12-22
 - destroyed records, 12-23
 - disputes as to facts, 12-23 to 24
 - government records, presence or lack of, 12-22 to 23
 - International Claims Settlement Act of 1949, 12-119 to 120
 - nature and amount of evidence required, 12-21 to 24
- expenses of preparing claim, recovering, 12-24 to 25
- expiration of agency or commission, claims arising from, 12-136 to 138
- facts of case
 - disputes as to, 12-23 to 24
 - settlement based on, 12-20 to 21
- False Claims Act, 12-243 to 246
- Federal Claims Court, *See* Court of Federal Claims
- Federal Employees Compensation Act (FECA), 12-58 to 60
- Federal Tort Claims Act (FTCA), *See* Federal Tort Claims Act (FTCA)
- filing of claim
 - form of claim filed, 12-17 to 18
 - necessity of, 12-16 to 17
 - persons able to file, 12-17
 - reconsideration of claims settlements, request for, 12-25 to 26
- final and conclusive requirement
 - International Claims Settlement Act of 1949, 12-118
 - Military Personnel and Civilian Employees' Claims Act of 1964, 12-63
- foreign countries
 - checks issued by federal government, claims under, 12-153 to 154
 - claims governed by foreign law, 12-25
 - commercial rental vehicles, collision damage waiver on, 12-113
 - estates of U.S. citizens dying overseas, 12-120 to 124
 - Foreign Claims Settlement Commission, 12-117
 - International Claims Settlement Act of 1949, 12-116 to 120
 - military, tort claims related to, 12-54 to 55

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Claims and claims settlement

- no-interest rule, 12-215
- tort claims arising in, 12-52 to 54
- forfeitures, 12-247 to 249
- form of claim filed, 12-17 to 18
- found property, ownership of, 12-284 to 285
- fraud, 12-243 to 250; 12-264 to 265
- GAO claims settlement authority
 - cognizability of settlement under statute, 12-14 to 15
 - individual agency versus GAO adjudication, 12-10 to 11
 - limitations on, 12-11 to 15
 - Meritorious Claims Act, *See* Meritorious Claims Act
 - merits of settlement as provided by statute, no right to question, 12-14 to 15
 - monetary and non-monetary claims, 12-11
 - other authority than GAO specifically provided for, 12-11 to 14
 - private relief legislation, 12-251 to 252
 - standards and procedures, development of, 12-15 to 15
 - standards and procedures under 31 U.S.C. § 3702(a) developed by GAO, *See* subhead standards and procedures under 31 U.S.C. § 3702(a) developed by GAO
- good faith claims
 - Meritorious Claims Act, 12-273 to 274
 - quantum meruit claims, 12-85 to 86
- goods or services, procurement of, 12-144 to 147
- government, reversion of unclaimed funds to, 12-282 to 283
- government checks, *See* Checks
- government claims on unexpended contract balance, priority of, 12-93 to 95
- government corporations, *See* Government corporations
- government employees
 - compensation claims, *See* subhead compensation, involving
 - employment offers, Meritorious Claims Act claims for unconsummated, 12-271 to 272
 - interest, 12-239 to 242
 - Meritorious Claims Act, *See* Meritorious Claims Act
 - Military Personnel and Civilian Employees' Claims Act of 1964, 12-62 to 71
 - prosecution of claim, barred from aiding in, 12-19 to 20
 - voluntary and involuntary creditors, 12-142 to 143

- Government Losses in Shipment Act (GLISA), 12-124 to 127
- historical background, 12-3
- implied contracts, 12-78 to 79
 - bid preparation costs and bid protests, 12-101 to 102
 - Contract Disputes Act (CDA), applicability of, 12-72
 - implied-in-fact versus implied-in-law, 12-72; 12-79 to 80
 - ratification, 12-81 to 82
- interagency claims, *See* Interagency claims
- interest, *See* Interest on claims
- International Claims Settlement Act of 1949, 12-116 to 120
- involuntary creditors from voluntary creditors, distinguishing, 12-142 to 143
- judicial review, 12-26 to 27
 - contracts, 12-76
 - Court of Federal Claims, referral to, 12-27 to 29
 - de novo review, 12-27
 - quantum meruit claims, 12-88 to 89
 - res judicata, 12-27
- Lawrence, First Comptroller; quote by, 12-3
- lease and rental agreements
 - canceled hotel reservations, 12-109 to 111
 - commercial rental vehicles, *See* subhead commercial rental vehicles
 - damages to leased property, 12-104 to 108
 - payment of rent, 16-127 to 130
- Meritorious Claims Act, *See* Meritorious Claims Act
- merits of settlement as provided by statute, GAO's lack of right to question, 12-14 to 15
- military
 - commercial rental vehicles, Military Traffic Management Command (MTMC) agreements regarding, 12-115 to 116
 - interest, 12-239 to 242
 - tort claims related to, *See* Claims sounding in tort
- minimum and maximum amounts
 - lack of minimum amount, 12-18 to 19
 - Meritorious Claims Act, 12-263 to 264
 - Military Personnel and Civilian Employees' Claims Act of 1964, maximum amount allowed under, 12-65 to 66
- monetary and non-monetary claims, 12-11
- motor vehicles

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Claims and claims settlement

- commercial rental vehicles, *See* subhead commercial rental vehicles
- Federal Tort Claims Act (FTCA) as exclusive remedy for accident claims, 12–43
- National Guard Claims Act, 12–55 to 57
- offsetting government debts against unexpended contract balance, priority of, 12–93 to 95
- payment of claims, *See* Payment of claims
- personal property, loss or damage to
 - interagency claims, 12–164 to 165
 - Military Personnel and Civilian Employees' Claims Act of 1964, 12–64 to 65
- priority of claims on unexpended contract balance, 12–89 to 90
 - government debts, 12–93 to 95
 - government obligations and liabilities, 12–97 to 100
 - liquidated damages, priority of, 12–92
 - Miller Act requirements, 12–90
 - offsetting government debts, 12–93 to 95
 - order of priorities, 12–92 to 97
 - performance bonds, priority of, 12–90 to 92; 12–93 to 96
 - types of claimants seeking priority, 12–90 to 92
- private relief legislation, *See* Private relief legislation
- public necessity test, procurement of goods or services, 12–144 to 145
- quantum meruit claims, 12–82 to 89
 - benefit received by government test, 12–84 to 85
 - Contract Disputes Act (CDA), 12–72
 - elements required to establish, 12–83 to 84
 - estoppel, relationship to, 12–89
 - fair value limitation, 12–86 to 87
 - fairness rather than permissiveness, aimed at, 12–88
 - fiscal year attribution, 12–88
 - good faith requirement, 12–85 to 86
 - judicial review, 12–88 to 89
 - payment of claims, 12–87
 - permissible procurement test, 12–84
 - review, 12–88 to 89
- quasi-contracts, *See* subhead implied contracts
- ratification of unauthorized commitments or implied contracts, 12–81 to 82
- reconsiderations, 12–25 to 26
- recordkeeping requirements
 - destroyed records, 12–23
 - government records, presence or lack of, 12–22 to 23
 - unclaimed money or property, disposition of, 12–281
- recovering cost of preparing claim, 12–24 to 25
- res judicata, 12–26 to 27; 12–261
- review
 - administrative reconsiderations, 12–25 to 26
 - alternative dispute resolution, 12–29 to 31
 - bid protests, 12–102 to 103
 - contracts, 12–75 to 76
 - Court of Federal Claims, referral to, 12–27 to 29
 - de novo, 12–27
 - judicial review, *See* subhead judicial review
 - quantum meruit claims, 12–88 to 89
- revolving funds, interagency claims involving, 12–165 to 166
- Section 31 U.S.C. § 3702(a), under, 12–8 to 10
 - GAO claims settlement authority, *See* subhead GAO claims settlement authority
 - historical background, 12–8 to 9
 - individual agency versus GAO adjudication, 12–10 to 11
 - standards and procedures under 31 U.S.C. § 3702(a) developed by GAO, *See* subhead standards and procedures under 31 U.S.C. § 3702(a) developed by GAO
- shipment of government property, losses related to, 12–124 to 127
- Small Claims Act, 12–51 to 52
- “sounding in tort,” *See* Claims sounding in tort
- standards and procedures under 31 U.S.C. § 3702(a) developed by GAO, 12–15 to 16
 - alternative dispute resolution, 12–29 to 31
 - arbitration of claims, 12–29 to 31
 - basis of settlement, 12–20 to 21
 - correction of claims, 12–24
 - effect of settlement, 12–25
 - evidence, *See* subhead evidence required for settlement
 - expenses of preparing claim, recovering cost of, 12–24 to 25
 - facts, *See* subhead facts of case
 - foreign law, claims governed by, 12–25
 - form of claim filed, 12–17 to 18
 - government employees barred from aiding in prosecution of claim, 12–19 to 20
 - judicial review of claims settlements, *See* subhead judicial review

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Claims sounding in tort

- minimum amount, lack of, 12–18 to 19
- necessity of filing claim, 12–16 to 17
- persons able to file claim, 12–17
- reconsideration of claims settlements, 12–25 to 26
- recordkeeping, *See* subhead recordkeeping requirements
- states, reversion of unclaimed funds to, 12–282 to 283
- statute of limitations, *See* Statute of limitations
- statutory law
 - advertising and promotional materials, 12–127 to 129
 - anti-assignment statutes, 12–181 to 182
 - authority to settle claims, 12–4; 12–5
 - Brooks Automatic Data Processing Act, 12–103 to 104
 - checks issued by federal government controlled by Uniform Commercial Code (UCC), 12–15 to 16
 - cognizability of settlement under statute, 12–14 to 15
 - Contract Disputes Act (CDA), *See* Contract Disputes Act (CDA)
 - destroyed records, 12–23
 - direct reference to claims settlement, statutes
 - without, 12–7 to 8
 - estates of U.S. citizens dying overseas, 12–120 to 124
 - Federal Employees Compensation Act (FECA), 12–58 to 60
 - Federal Tort Claims Act (FTCA), *See* Federal Tort Claims Act (FTCA)
 - foreign law, claims governed by, 12–25
 - fraud, 12–243 to 247
 - Government Losses in Shipment Act (GLISA), 12–124 to 127
 - increase in number of statutes permitting claims, 12–3 to 4
 - International Claims Settlement Act of 1949, 12–116 to 120
 - Meritorious Claims Act, *See* Meritorious Claims Act
 - merits of settlement as provided by statute, GAO's lack of right to question, 12–14 to 15
 - military, tort claims related to, *See* Claims sounding in tort
 - Military Personnel and Civilian Employees' Claims Act of 1964, 12–62 to 71
 - National Guard Claims Act, 12–55 to 57
 - Section 31 U.S.C. § 3702(a), under, *See* subhead Section 31 U.S.C. § 3702(a), under
 - Small Claims Act, 12–51 to 52
 - time limitations, *See* Statute of limitations
 - Uniform Commercial Code (UCC), checks issued by federal government controlled by, 12–15 to 16
 - substantiation of claims, *See* Substantiation of claims
 - third-party tracers of unclaimed funds, 12–281 to 282
 - tort, claims sounding in, *See* Claims sounding in tort
 - transfer of unclaimed funds to Treasury, 12–280 to 281
 - transportation services, statute of limitations on claims for, 12–180
 - travel claims, fraudulent, 12–249 to 250
 - trust funds, 17–300 to 302
 - unauthorized commitments, 12–78 to 79
 - estoppel, relationship to, 12–89
 - goods or services, procurement of, 12–144 to 147
 - implied contracts or quasi-contracts, *See* subhead implied contracts
 - public necessity test, procurement of goods or services, 12–144 to 145
 - quantum meruit claims, *See* subhead quantum meruit claims
 - ratification, 12–81 to 82
 - voluntary creditors, *See* subhead voluntary creditors
 - unclaimed money or property, disposition of, 12–280 to 285
 - unexpended contract balance, priority in access to, *See* subhead priority of claims on unexpended contract balance
 - unjust enrichment cases under Meritorious Claims Act, 12–273 to 274
 - voluntary creditors, 12–138 to 140
 - assignment of claims, voluntary, 12–189 to 190
 - consent as dispositive factor, 12–143
 - defined, 12–138
 - goods or services, procurement of, 12–144 to 147
 - historical background, 12–139 to 140
 - improper underlying expenditure, 12–141 to 142
 - involuntary creditors, distinguishing, 12–142 to 143
 - Meritorious Claims Act, 12–262
 - monetary claims, 12–147 to 148
 - public necessity test, procurement of goods or services, 12–144 to 145
 - right to reimbursement, lack of, 12–148
- Claims sounding in tort, 12–40 to 41**
 - Federal Employees Compensation Act (FECA), 12–58 to 60
 - Federal Tort Claims Act (FTCA), *See* Federal Tort Claims Act (FTCA)

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

- foreign countries
 - military, claims related to, 12–54 to 55
 - tort claims arising in, 12–52 to 54
- government employees' claims, 12–62 to 71
- inverse condemnation, 12–60 to 62
- Meritorious Claims Act, 12–259 to 261
- military, claims related to, 12–54 to 57
 - Military Claims Act, 12–54; 12–56 to 57
 - Military Personnel and Civilian Employees' Claims Act of 1964, 12–62 to 71
 - National Guard Claims Act, 12–55 to 57
 - payment of claims, 12–57
- payment of claims
 - Federal Tort Claims Act (FTCA), 12–48 to 51
 - military, claims related to, 12–57
 - Military Personnel and Civilian Employees' Claims Act of 1964, 12–63 to 64
 - Small Claims Act, 12–51 to 52
 - taking versus tort, 12–60 to 62
- Clay, Henry**, 17–9
- Clean hands requirement, Meritorious Claims Act**, 12–264 to 265
- Clerical error**
 - checks issued by federal government, claims under, 12–158 to 159
 - judgments, erroneous use of funds to pay for, 14–25, *See also* Judgments, payment of
 - liability for loss resulting from error or neglect of duty, 13–157 to 162
 - Meritorious Claims Act, 12–276 to 280
 - payment of judgments, erroneous use of funds for, 14–25, *See also* Judgments, payment of
 - trust funds, amounts credited to, 17–293 to 294
- Clerk of the Court and awards of costs**, 14–81 to 82
- Clinger-Cohen Act, public buildings and improvements**, 16–172
- Close-out, debt and debt collection**, 13–73 to 74
- Closing accounts**, *See* Account closing
- Clothing for government employees**, 4–215 to 221
- Coastal Zone Management Act, grant matching share provisions of**, 10–62 to 63
- COBRA and user charges**, 15–162 to 164; 15–175
- Code of Federal Regulations**, 3–5
- Collateral**
 - forfeitures, 4–115
 - guaranteed and insured loans, protection against defaults on, 11–65 to 68
- Collecting officers as accountable officers**, 9–11 to 12
- Collection of amounts by accountable officers**, *See* Accountable officers
- Collections defined**, 2–7 to 9
- Collections deposited into special funds available for expenditure constitute an appropriation**, 2–15 to 17
- Collective bargaining agreements, accountability relief for**, 9–120
- Color of Title Act**, 16–247 to 249
- Commerce Department intragovernmental revolving funds**, 15–85 to 86
- Commercial advertising and lobbying**, 4–186 to 187
- Commercial rental vehicles, claims and claims settlement**, *See* Claims and claims settlement
- Commission on Government Procurement**, 12–71
- Commissions (fees), augmentation of appropriations and**, 6–126 to 129
- Commissions (groups)**, *See* Boards, committees, and commissions
- Committee reports and determining statutory construction**, 2–65 to 66
- Committees**, *See* Boards, committees, and commissions
- Commodity Credit Corporation (CCC)**, 17–152 to 155; 17–193
- Common law**
 - debt collection, *See* Debt and debt collection
 - grantee indebtedness, recovery of, 10–89
 - offset, derivation of right of, 13–93
 - trust funds, 17–271
- Common (plain) meaning rule**
 - statutory construction, 2–60 to 63
 - Title 31, applied to, 4–3
- Common services**
 - interagency transactions under Economy Act, 15–60 to 62; 15–79 to 81
 - working capital intragovernmental revolving funds, 15–85 to 87
- Communications Satellite Act of 1962 regarded as “in pari materia” with IOAA**, 15–158
- Community Services Administration (CSA) and lobbying**, 4–182 to 183
- Commuting expenses**, *See* Home-to-work (commuting) expenses
- Compensation**

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Competition in Contracting Act

advance payments, 5–44
 annual leave, 7–38 to 40
 Antideficiency Act
 appointment without compensation or waiver of salary, *See* Antideficiency Act, subhead appointment without compensation or waiver of salary
 increases in compensation, 6–54; 6–81 to 82
 appointment without, *See* Antideficiency Act, subhead appointment without compensation or waiver of salary
 augmentation of appropriations by gifts and donations to individual government employees, 6–148 to 151
 back pay, *See* Back Pay Act; Back pay awards
 claims and claims settlement, *See* Claims and claims settlement
 dual compensation laws
 government corporations, applicability to, 17–166
 NAFI employees, 17–265 to 266
 foreign compensation plans, 7–40 to 41
 funding gaps, 6–92 to 99
 garnishment, *See* Garnishment
 gifts and donations to individual government employees, augmentation of appropriations by, 6–148 to 151
 government corporations, 17–164 to 170
 grant restrictions, 10–42
 judgments awarding compensation or benefits, payment of, 14–53 to 54; 14–61 to 62, *See also* Judgments, payment of
 just compensation claims, assignment of, 12–187 to 188
 leave, annual, 7–38 to 40
 NAFI employees, 17–262; 17–265 to 266
 payment of judgments awarding compensation or benefits, 14–53 to 54; 14–61 to 62, *See also* Judgments, payment of
 recording obligations, 7–38 to 41
 restrictions on government employees, 4–74 to 75
 aliens, 4–75 to 78
 forfeitures, *See* Government employees, subhead forfeiture of retirement pay
 statutory salary increases, 6–54; 6–81 to 82
 waiver of, *See* Antideficiency Act, subhead appointment without compensation or waiver of salary
Competition in Contracting Act, 15–72
 government corporations, 17–173 to 174
 interagency transactions under Economy Act, 15–72
 NAFI
 bid protests, 17–252

procurement contracts, 17–245
Complaint only (straight) condemnations, 16–51 to 53
Comprehensive Employment and Training Act (CETA)
 continuing resolutions, 8–9; 8–18; 8–29
 grantee indebtedness, recovery of, 10–87 to 88
Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), interest on judgments and, 14–108
Compromise of indebtedness, 13–51 to 53
 accountability relief, 9–115
 accountable officers, 13–57 to 59
 authorization, 13–51 to 54; 13–57
 Debt Collection Act of 1982, 13–51 to 52
 diminishing returns, law of, 13–56 to 57
 exception made by Comptroller General, claims arising out of, 13–57 to 58
 Federal Claims Collection Act and Standards, 9–115; 13–51 to 60
 inability to pay, due to, 13–54 to 55
 IRS reporting requirements, 13–59 to 60
 litigation outcome, doubtfulness of, 13–55 to 56
 referral to GAO or Justice Department, 13–53
 reporting to IRS, 13–59 to 60
 standards for and situations allowing, 13–53 to 57
 taxable income to debtor, leading to, 13–59 to 60
Compromise settlements, payment of judgments
 permanent general judgment appropriation, amendments to, 14–8 to 9
 procedures for, 14–69
Comptroller General of United States
 accountability for physical loss or deficiency, authority to grant relief from, 9–32 to 34
 compromise of indebtedness not authorized for claims arising out of exception made by, 13–57 to 58
 decisions of, 1–26 to 29
 advance decisions, 1–26; 1–27 to 28
 binding nature of, 1–27
 citation of, 1–29
 Constitutional issues, refusal to consider, 1–31
 current litigation, policy of not rendering decisions on matters subject to, 1–30 to 31
 focus on appropriations law on, 1–2
 matters not considered for purposes of, 1–29 to 31
 publication of, 1–28 to 29
 reconsideration of, 1–28
 researching, 1–31 to 33

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Constitutional issues and requirements

- evolving role of, 1–11 to 13
- historical background to position, 1–26
- NAFIs
 - audit authority, 17–250 to 251
 - settlement of accounts by, 17–251
- Concert attendance by government employees**, 4–97 to 98
- Concessions and outleasing government real property to non-government parties**, 16–242 to 244
- Condemnations**, 16–43
 - authorization, 16–44 to 45
 - complaint only (straight), 16–51 to 53
 - Declaration of Taking Act, 16–46 to 51
 - direct condemnation, 14–110 to 111
 - interest on judgments, *See* Interest on judgments, subhead Fifth Amendment takings
 - inverse, *See* Inverse condemnation
 - land condemnation judgments, payment of, 14–29 to 31
 - leaseholds, 16–119 to 121
 - obligation of appropriations, 16–55 to 58
 - payment for costs of, 16–39 to 41
 - policy as to, 16–16
 - repurchase rights, 16–44
 - reverse, *See* Inverse condemnation
 - statutory authority requirement, 16–19
 - straight (complaint only), 16–51 to 53
 - title issues, 16–39 to 41
 - types of, 16–43
- Conditional contracts and permissible actions prior to fiscal year**, 5–9
- Conditional endorsements and payment of debt**, 13–84 to 85
- Conditions and terms**
 - grants, 10–19 to 20
 - guaranteed and insured loans, *See* Guaranteed and insured loans, subhead terms and conditions
- Conditions imposed on federal funding and restrictions on congressional power of the purse**, 1–5
- Conferences, attendance at**, *See* Meetings and conventions, attendance at
- Congress**
 - accountable officers
 - affirmative action, statutes requiring, 9–113 to 114
 - certifying officers, 9–81
 - appointment without compensation or waiver of salary, 6–65
 - apportionment of appropriations for legislative branch, 6–78; 6–84
 - boards, committees, and commissions created and funded by, 17–49 to 50; 17–54
 - certifying officers, accountability of, 9–81
 - Economy Act, coverage by, 15–29 to 30
 - expired appropriations, congressional treatment of, 5–58 to 61
 - GAO
 - bias towards congressional control by, 17–64
 - legal opinions, 1–33
 - government corporations
 - creation of, 17–64; 17–89 to 90
 - termination of, 17–215 to 217
 - House Ways and Means Committee, establishment of, 1–8 to 9
 - intent, determining, *See* Statutory construction
 - interagency transactions
 - detailing of personnel to congressional committees, 15–52 to 57
 - Economy Act, coverage by, 15–29 to 30
 - life cycle of appropriations, 1–14 to 17
 - points of order relevant to congressional action, 1–17 to 18
 - timetable for congressional action, 1–15 to 16
 - power of the purse, *See* Power of the purse
 - private relief legislation sponsored by, 12–250 to 252
 - revolving funds, creation of, 15–87 to 90
 - Senate Finance Committee, establishment of, 1–9
 - Special account or fund, prerogatives as to, 17–274
 - spending power, *See* Power of the purse
 - takings, legislative, 16–45 to 46
 - Trust funds, prerogatives as to, 17–274
 - unexpended balances, congressional treatment of, 5–58 to 61
- Congressional Budget Act requiring congressional agreement on governmentwide budget totals**, 1–15
- Congressional Budget and Impoundment Control Act of 1974**
 - GAO duties, extension of, 1–12
 - passage of, 1–9
- “consistency,” one who never changes his opinions**, Vol. III, page ii
- Constitutional issues and requirements**
 - Appropriations Clause, 1–3 to 8, 4–3, 6–107, 12–134, 12–135, 14–5, 14–58

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Construction

- Comptroller General's refusal to make decisions regarding, 1–31
- congressional power of the purse, restrictions on and extent of, 1–5 to 6
- due process requirement for offset of debts, 13–95 to 98
- Fifth Amendment, *See* Fifth Amendment
- grants and grantees, constitutional torts involving, 10–35
- Judgments, appropriations required for payment of, 14–5
- Jurisdiction Clause (Clause 17) of Constitution, 16–98 to 100
- military appropriations, 1–7 to 8
- payment of judgments, appropriation required for, 14–5
- “Power of the Purse,” 1–3 to 8, 2–3, 2–38, 6–96, 6–103, 12–134
- Property Clause
 - real property disposition, 16–220 to 221
 - real property jurisdiction, 16–113 to 114
- regular statement and account of expenditures, 1–7
- separation of powers doctrine
 - amount appropriated, 6–3
 - augmentation, 6–103
 - miscellaneous receipts act (31 U.S.C. 3302(b)), 6–108
- state and local taxes, immunity of federal government from payment of, 4–234
- Supremacy Clause
 - federal enclave jurisdiction, 16–108 to 113
 - federal government immunity from state and local taxes, 4–234
 - real property jurisdiction, 16–108 to 113
- Construction**
 - highways, *See* Highway construction
 - public buildings, *See* Public buildings and improvements
- Construction of statutory law**, *See* Statutory construction
- Constructive evictions**, 16–125 to 126
- Consultants**, *See* Experts and consultants
- Consumer credit reporting agencies**, 13–45 to 48
- Contests**
 - entry fees for privately-organized contests, 4–131 to 132
 - government-sponsored contests, 4–132 to 133
- Contingent liabilities**
 - loan guarantee authority limited to, 11–12
 - recording obligations, 7–48 to 50
- Continuing contracts**, *See* Multi-year contracts
- Continuing need, bona fide needs rule**, 5–16 to 19
- Continuing resolutions**, 8–2 to 6
 - apportionment, 8–14
 - appropriation warrants, 8–6 to 7
 - authorizing legislation, lacking, 8–24 to 27
 - bill, status of, 8–20 to 22
 - budget estimates and requests, 8–20 to 22
 - Comprehensive Employment and Training Act (CETA), 8–9; 8–18; 8–29
 - contract authority, liquidation of, 8–15
 - current rate, 8–8 to 10
 - defined, 8–2
 - duration
 - appropriation under continuing resolution, 8–29 to 30
 - continuing resolution, 8–28 to 29
 - impoundment and, 8–30 to 31
 - full-text form of, 8–4 to 5
 - historical background, 8–2
 - impoundment and duration of continuing resolution, 8–30 to 31
 - “more restrictive authority” principle, 8–22 to 24
 - omnibus form of, 8–4 to 5
 - pattern of obligations, determining, 8–12 to 14
 - programs not otherwise provided for, 8–20
 - project or activity defined, 8–17 to 20
 - rate for operations limit
 - current rate, 8–8 to 10
 - final appropriation, rate exceeding, 8–15 to 17
 - not exceeding current rate, 8–10 to 12
 - project or activity defined for purposes of, 8–17
 - reference bills, 8–20 to 22
 - rescissions, 8–31
 - status of bill or budget estimate, 8–20 to 22
 - statutory construction issues, 8–5 to 6
 - traditional form of, 8–3 to 5
 - types of, 8–3 to 5
 - unobligated balance, 8–11
 - warrants, use of, 8–6 to 7
- Contract authority**
 - apportionment requirements, applicability of, 6–74
 - continuing resolutions, liquidation of contract authority for, 8–15
 - contract authorized by law distinguished from contract authority for Antideficiency Act purposes, 6–50 to 53
 - defined, 2–4 to 6
 - restrictions on funding options created by, 3–33 to 34
- Contract Disputes Act (CDA)**, 12–71 to 78
 - Debt Collection Act of 1982, versus, 13–111 to 115
 - government corporations, 17–189 to 190

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Contracts

- implied contracts, 12–72
- interest
 - judgments for pre- and post-judgment, 14–100 to 136
 - payment of claims, 12–218 to 221
 - payment of debt, 13–38
 - payment of judgments for pre- and post-judgment, 14–100 to 136
- judgments pursuant to, payment of, 12–76 to 78, 14–11
- nonappropriated fund instrumentalities (NAFIs),
 - payment of judgments against, 14–41, 17–256 to 257
- offsets on contract debt, 13–111 to 115
- payment of judgments, 12–76 to 78, 14–11
- quantum meruit claims, 12–72
- real property leasing, 16–124
- Contractors, government, *See* Government contractors**
- Contracts**
 - administrative approval, 7–20
 - assignment of claims, *See* Assignment of claims
 - assignment of payments, accountability for, 9–96 to 97
 - attorney’s fees
 - bid protests, 4–66 to 67
 - disputes over terms of, 4–67 to 68
 - augmentation of appropriations, *See* Augmentation of appropriations
 - bid protests, *See* Bid protests
 - binding agreements, 7–8 to 12
 - claims and claims settlement, *See* Claims and claims settlement
 - Competition in Contracting Act, *See* Competition in Contracting Act
 - competitive procedures, contracts awarded under, 7–9 to 10
 - conditional contracts, 5–8 to 9
 - consideration, meaning and purpose of, 10–6 to 7
 - continuing, *See* Multi-year contracts
 - debts
 - collection, 13–48 to 51
 - offsets, *See* Offsets
 - defaults, *See* Defaults
 - defective work, excess reprocurement costs for, 6–115 to 119
 - definitive commitment, determining, 7–9 to 12; 7–20 to 23
 - erroneously or improperly awarded contracts,
 - replacement contracts for, 5–29 to 30
 - excess reprocurement costs, 6–115 to 119
 - exhaustion of appropriation, effect of, 6–17 to 19
 - fiscal year, permissible actions prior to, 5–8 to 9
 - fixed-price contracts, recording obligations for, 7–19 to 20
 - full faith and credit of United States, bound by, 14–54 to 55
 - government procurement contracts, *See* Advance payments, subhead procurement contracts
 - grants and, *See* Grants
 - implied contracts, claims and claims settlement, *See* Claims and claims settlement
 - impossibility of performance doctrine inapplicable to grants, 10–7
 - interagency transactions under Economy Act, 15–70 to 74
 - interest
 - CDA, *See* Contract Disputes Act (CDA)
 - claims, on, *See* Interest on claims, subhead contracts
 - invalid or unauthorized awards, 7–14 to 15
 - judgments involving, payment of, *See* Judgments, payment of
 - letter contracts, 7–11 to 12
 - letters of intent, 7–9 to 11
 - level-of-effort contracts
 - bona fide* needs rule, 5–26
 - recording obligations for, 7–16 to 19
 - Meritorious Claims Act, 12–274 to 276
 - modifications and amendments, 5–31 to 34
 - multi-year contracts, *See* Multi-year contracts
 - NAFIs, *See* Nonappropriated fund instrumentalities (NAFIs)
 - obligations for, recording, *See* Recording obligations
 - offset of debts, *See* Offsets, subhead contract debts
 - payment of judgments involving, *See* Judgments, payment of
 - performance spread over more than one year
 - amendments or modifications to terms, 5–31 to 34
 - multi-year contracts, *See* Multi-year contracts
 - price adjustments, need for, 5–31 to 34
 - procurement contracts
 - advance payments under, *See* Advance payments
 - government corporations, *See* Government corporations
 - NAFIs, *See* Nonappropriated fund instrumentalities (NAFIs)
 - prompt payment, *See* Prompt payment; Prompt Payment Act

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Conventions, attendance at

real property acquisition federal policy included in, 16–18

recording obligations for, *See* Recording obligations

renewal options

- multi-year contracts, renewal options on fiscal year contract as alternative to, (5–37; 5–39; 6–26 to 27
- one-year contracts, (5–37; 5–39; 6–26 to 27
- termination penalty for renewal options not taken up, 5–39 to 40

replacement contracts and bona fide needs rule, 5–26 to 30

requirements contracts leading to delivery of materials following year in which obligation is incurred, 5–21

revolving funds, 15–96 to 97

reward, contractual basis of right to, 4–231 to 233

services, *See* Services contracts

specificity requirements, 7–14

target prices, contracts based on, 7–19 to 20

termination of contract

- Antideficiency Act, 6–28 to 30
- real property leasing, 16–126 to 127
- renewal options not taken up, termination penalty for, 5–39 to 40
- replacement contracts for, 5–26 to 30

variable quantity, *See* Variable quantity contracts

writing, agreement required to be in, 7–12 to 14

Conventions, attendance at, *See* Meetings and conventions, attendance at

Cooperative agreements, *See* Grants

Cooperative federalism and matching share provisions for grant funds, 10–59

Corporations, governmental, *See* Government corporations

Corpus, revolving funds, 15–93 to 97

Costs, awards of, 14–80 to 86

- attorney's fees, *See* Attorney's fees
- expenses differentiated from, 14–96 to 99
- government corporations, 17–206 to 209
- statutory law, 14–80 to 81
- taxation of, 14–83 to 86
- types of, 14–81 to 83

Cost-sharing and grants, *See* Grants

Counsel. *See also* entries at Attorney

- government employees, suits against, 4–47 to 53

Court costs, *See* Costs, awards of

Court reporters and awards of costs, 14–82

Courts, *See* specific courts

Covert propaganda and lobbying restrictions, 4–166 to 167

Credit

- augmentation of appropriations from contract payments, 6–120
- consumer credit reporting agencies, 13–45 to 48
- debt arising from extension of, 13–3
- federal credit unions regarded as necessary expense, 4–26 to 27
- public enterprise revolving funds, 15–84
- user charges retained as credit to agency's appropriation, 15–167 to 169

Credit assistance, federal, 11–3

- guaranteed and insured loans, *See* Guaranteed and insured loans

Credit card, payment of debt by, 13–81 to 82

Credit unions, federal; regarded as necessary expense, 4–26 to 27

Creditors, voluntary

- Antideficiency Act provisions, 6–71
- claims and claims settlement, *See* Claims and claims settlement, subhead voluntary creditors

Criminal Justice Act, attorney's fees under, 4–59 to 62

Criminal law

- accountable officers, liability and relief of, *See* Accountable officers
- costs, taxation on awards of, 14–86
- debt collection and criminal claims, 13–21
- forfeiture of retirement pay by government employees, *See* Government employees
- government corporations, 17–184 to 185
- grants, 10–46
- Indian tribes and tribal lands, 16–107 to 108
- kidnapping proceeds used for payment of debt, 13–79 to 80
- lobbying sanctions, 4–157 to 161
- NAFI employees and, 17–267 to 268
- real property jurisdiction and, 16–107 to 108
- rewards for informers, *See* Rewards

Criminal penalties

- Antideficiency Act, 6–90 to 91
- interest, 13–40

Cross-certification, interagency transactions under Economy Act, 15–49 to 52

Cross-cutting grants, 2–25 to 26

Debt and debt collection

Cultural awareness programs for government employees, 4–98 to 100

Current appropriations, *See* Permanent appropriations

Custodial services

- accountability of government employees with custodial duties, 9–12 to 14
- public buildings and improvements, 16–196 to 197

Customs Courts, payment of judgments by, 14–18

Customs Service

- rewards for informers, 4–228 to 229
- user charges, 15–171 to 176

D

Damage or loss, *See* Loss or damage

Damages

- augmentation of appropriations
 - government property, loss of or damage to, 6–123 to 126
 - liquidated damages and contract payments, 6–119 to 120
- claims for
 - False Claims Act, 12–245
 - interagency claims, *See* Interagency claims
 - leased property, claims for damages to, 12–104 to 108
 - Military Personnel and Civilian Employees' Claims Act of 1964, personal property damage claims under, 12–64 to 65
 - motor vehicles, rented, *See* Claims and claims settlement, subhead commercial rental vehicles
 - False Claims Act, 12–245
 - government property, recovery of loss or damage to, 6–123 to 126
 - GSA motor pools, 15–200
 - intergovernmental claims against trust funds, 17–292 to 293
 - liquidated damages
 - augmentation of appropriations from contract payments, 6–119 to 120
 - priority of claims on unexpended contract balance, 12–92
 - personal property, *See* Personal property
 - punitive awards
 - government corporations, 17–208
 - payment of judgments, 14–55 to 56

real property acquisitions, 16–41 to 42

revolving funds, 15–124 to 125

trust funds, intergovernmental claims against, 17–292 to 293

De minimis amounts

- goods and services, 15–5
- government motor vehicle official use limitation, 15–198

De novo review, claims and claims settlement, 12–27

DEA (Drug Enforcement Administration)

- user charges, 15–164

Death

- claims and claims settlement involving death of U.S. citizen overseas, 12–120 to 124
- debt collection and deceased debtors, 13–153 to 157
- funeral and burial expenses of deceased debtors, 13–154
- payment of judgments to deceased payees, 14–71 to 72

Debarment in grant context, Executive Order 12549

directed at, 10–28 to 29

Debt and debt collection, 13–3 to 5

- acceleration clauses in installment payment agreements, 13–30 to 32
- administrative costs, 13–41 to 42
- administrative proceedings, 13–25 to 27
- agencies, federal, *See* Agencies, federal
- aggressiveness of collection actions, importance of, 13–46
- amount of money or property owed the government required for debt to exist, 13–15
- antitrust claims, 13–17 to 18
- authorization
 - agency right to forgive indebtedness, lack of, 13–7
 - compromise of indebtedness, 13–51 to 52; 13–53 to 54; 13–57
 - GAO, role of, 13–8 to 9
 - Office of Management and Budget (OMB), 13–12
 - specific agency authority, existence of, 13–13; 13–22
 - Treasury Department, 13–12
 - waivers, 13–75 to 79
- bidding at execution sale, 13–92 to 93
- borrowing authority, *See* Borrowing authority
- civil claims, 13–21
- claim, debt distinguished from, 13–14 to 15
- clerical error, debt arising from liability for loss resulting from, 13–157 to 162
- close-out, 13–73 to 74
- commercial collectors, use of, 13–48 to 51

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Debt and debt collection

- common law
 - basis of debt collection rights and duties, as, 13–5 to 7
 - interest, 13–33 to 34
 - offset, derivation of right of, 13–93
- compromise, *See* Compromise of indebtedness
- consumer credit reporting agencies, 13–45 to 48
- contract debts
 - collection of, 13–48 to 51
 - offset of, *See* Offsets
- credit, debt arising from extension of, 13–3
- criminal claims, 13–21
- deceased debtors, 13–153 to 157
- defaults, *See* Defaults
- definition of debt, 13–14 to 17
- delinquencies, 13–3; 13–5
- demand letters, 13–27 to 29
- duty to collect
 - affirmative duty to collect, 13–24 to 27
 - grantee indebtedness, government’s duty to recover, 10–83 to 89
 - right versus duty to recover debt, 13–6
- Economy Act agreement, provision of debt collection services under, 13–24
- elements required for debt, 13–15
- entitlement of government to receive debt required for debt to exist, 13–15
- equity and good conscience standard for waivers on interest, 13–37
- error, debt arising from liability for loss resulting from, 13–157 to 162
- execution sale, bidding at, 13–92 to 93
- Fair Debt Collection Practices Act, 13–13 to 15; 13–48 to 49
- Federal Claims Collection Act of 1966, *See* Federal Claims Collection Act of 1966
- Federal Claims Collection Standards (FCCS), *See* Federal Claims Collection Standards (FCCS)
- fraud, claims tainted with, 13–17 to 18
- GAO
 - audit activities, 13–9; 13–88
 - compromise of indebtedness referred to, 13–53
 - referral to, *See* subhead referral to GAO
 - role of, 13–8 to 9
- government corporations, 17–195 to 199
- government employees
 - liability for loss resulting from error or neglect of duty, 13–157 to 162
 - offsets, *See* Offsets
 - termination of debt collection action, 13–67 to 69
- grantee indebtedness, recovery of, *See* Grants, subhead recovery of grantee indebtedness
- guaranteed and insured loans, defaults on, 11–63 to 65
- history of federal, 13–9 to 14
- inability to locate debtor
 - suspension of debt collection action, 13–62
 - termination of debt collection action, 13–66; 13–69
- inability to pay
 - compromise of indebtedness, 13–54 to 55
 - suspension of debt collection action, 13–62 to 63
 - termination of debt collection action, 13–66; 13–69
- installment payments, 13–29 to 32
- interagency claims, 13–20
- interest, *See* Interest on debt
- Justice Department, referral to, *See* subhead referral to Justice Department
- late payment penalties, 13–40 to 41
- liens, *See* Liens
- litigation
 - compromise of indebtedness due to doubtfulness of outcome, 13–55 to 56
 - termination of debt collection action due to doubtfulness of outcome, 13–66 to 67; 13–69
- NAFIs, 17–247 to 248
- negligence, debt arising from liability for loss resulting from, 13–157 to 162
- Office of Management and Budget (OMB), 13–12
- offsets, *See* Offsets
- overpayment, debt arising from, 13–4
- payment of debt, *See* Payment of debt
- private collectors, use of, 13–48 to 51
- public debt financing, *See* Borrowing authority
- real property
 - execution sale, bidding at, 13–93
 - liens, *See* Liens
 - statutory authority requirement and land acquired as security for debt, 16–20 to 21
- recordkeeping requirements, 13–27
- referral to GAO, 13–86 to 88
 - audit exceptions, debts arising from, 13–88
 - doubtful claims, 13–88
 - historical background, 13–86 to 87

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

instances requiring, 13–88
 referral to Justice Department, 13–88 to 90
 agency contracting for legal services of Justice Department, 13–91 to 92
 compromise of indebtedness, 13–53
 execution sale, bidding at, 13–92 to 93
 Federal Debt Collection Procedures Act requirements, 13–90 to 91
 regulations
 Federal Claims Collection Standards (FCCS), *See* Federal Claims Collection Standards (FCCS)
 individual agency regulations regarding, 13–22 to 23
 rescheduling and refinancing, 13–32
 Social Security Act, debts arising from, 13–19
 state and local governments
 exemption from Debt Collection Act of 1982, 13–20 to 21
 interest charged to, 13–42 to 45
 offsets, 13–124 to 125
 statistics on debt owed the government, 13–4 to 5
 statute of limitations
 administrative offset, 13–149 to 152
 litigation, 13–145 to 149
 statutory law, 13–5; 13–7
 31 U.S.C. § 3526(a), 13–8
 31 U.S.C. § 3702(a), 13–8
 deceased debtors, 13–153
 existence of debt, 13–15
 Fair Debt Collection Practices Act, 13–13 to 15; 13–48 to 49
 Federal Claims Collection Act of 1966, *See* Federal Claims Collection Act of 1966
 GAO, role of, 13–8 to 9
 historical background, 13–9 to 11
 interest, allowing waiver of, 13–38
 real property acquired as debt security, 16–20 to 21
 Social Security Act, debts arising from, 13–19
 specific agency authority, existence of, 13–13; 13–22
 suspension of debt collection action, *See* Suspension of debt collection action
 tariff laws, debts arising from, 13–19
 waivers, 13–75 to 79
 suspension of collection action, *See* Suspension of debt collection action
 tariff laws, debts arising from, 13–19
 tax claims, 13–18 to 19

termination of collection action, *See* Termination of debt collection action
 Treasury Department, 13–12
 types of government debt, 13–3 to 5
 waivers, 13–74 to 79
 authorization, 13–75 to 79
 defined, 13–74
 indebtedness, 9–114
 interest on debts, 13–37 to 38
 mandatory waiver statutes, 13–75 to 79
 permissive waiver statutes, 13–75 to 79
 refunds, 13–77 to 79
 statutory authority required for, 13–75 to 79
 suspension of debt collection action, *See* Suspension of debt collection action
 termination, differing from, 13–74 to 75
 write-off, 13–73 to 74

Debt Collection Act of 1982, 10–83 to 84; 13–10 to 11.

See also Federal Claims Collection Act of 1966

administrative costs, 13–41 to 42
 agencies covered by, 13–17
 compromise of indebtedness, 13–51 to 52
 consumer credit reporting agencies, 13–47
 Contract Disputes Act (CDA) versus, 13–111 to 115
 exemptions to, 13–17 to 22
 interest, 13–34 to 40
 offset provisions, *See* Offsets

Declaration of Taking Act, 16–46 to 51

Decorations (personal expenses and furnishings of government employees)

office decor, 4–208 to 210
 seasonal decorations, 4–214

Dedication ceremonies, 4–214 to 215

Deductions from judgment payments

back pay awards, 14–77 to 79
 offsets, *See* Offsets
 taxes, 14–77 to 79

Deeds, real property acquisitions, 16–42

Defaults, 5–26 to 30

excess procurement costs, 6–115 to 119
 guaranteed and insured loans, *See* Guaranteed and insured loans
 priority of claims on unexpended contract balance, *See* Claims and claims settlement, subhead priority of claims on unexpended contract balance
 procurement costs, excess, 6–115 to 119

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Defective work, excess reprocurement costs for

Defective work, excess reprocurement costs for, 6–115 to 119

Defendants, judgment payments

agency or United States, named as, 14–20 to 21
individual officer or government employee, judgment against, 14–21 to 24

Defense Department

aliens as government employees, exceptions to compensation restrictions on, 4–75 to 76
entertainment expenses, 4–110
interagency transactions
authorization of transactions by, 15–76
payment provisions, 15–34; 15–52
NAFIs
audit authority, 17–251
defined by DOD, 17–224
public buildings and improvements, 16–176 to 178
real property leasing, 16–149
revolving funds, 15–125 to 129

Deference accorded to agency administrative

interpretations

regulations, 3–26
statutes, 3–20 to 25

Deferrals, execution and control phase of appropriations procedure, 1–20

Deficiency

accountability and accountable officers, *See* Accountable officers, subhead physical loss or deficiency, liability triggered by
Antideficiency Act, *See* Antideficiency Act
apportionment of appropriations
deficiency estimate, requiring, 6–80 to 83
means to avoid deficiency, as, 6–73

Deficiency appropriations, 6–99 to 102

supplemental appropriations distinguished from, 6–100

Definite appropriations

amount or monetary limit, appropriations based on presence or absence of, *See* Amount appropriated
duration or time, appropriations based on, *See* Duration or time, appropriations based on

Delay compensation in patent infringement cases,

interest on judgments, 14–112 to 113

Delinquencies, 13–3; 13–5

Delivery of materials for transactions covering more

than one fiscal year, 5–19 to 22

Demand letters, debt and debt collection, 13–27 to 29

Deobligation, 7–51 to 53

defined, 7–51
expired appropriations and unexpended balances, 5–65 to 67
interagency transactions under Economy Act, 15–42 to 45
reobligation of deobligated funds, 7–53
statutory law, 7–52

Departments

generally, *See* Agencies, federal
specific departments, *See* specific departments, e.g., Justice Department

Depreciation of equipment and property and revolving funds, 15–120 to 121

Diminishing returns, law of

compromise of indebtedness, 13–56 to 57
termination of debt collection action, *See* Termination of debt collection action

Direct actions not permitted, indirect accomplishment of purpose in place of, 4–5

Direct condemnation, 14–110 to 111

Direct loans, 11–3

Direct lobbying, 4–156

Directors of government corporations, appointment and control of, 17–113 to 119

Disabilities

Federal Disability Insurance Trust Fund, 17–303
government employees, disabled
government motor vehicles used by, 15–193 to 194
medical and assistive devices, purchase of, 4–205 to 208

Disallowances, GAO audit exceptions, 9–75

Disbursement practices

automated payment systems, 9–66 to 68
disallowances, 9–75
electronic certification, 9–72 to 74
Executive Order 6166, 9–63 to 66
facsimile signatures, 9–72 to 74
GAO audit exceptions, 9–74 to 75
grants, 10–48 to 50
historical background, 9–63 to 65
provisional vouchers, 9–70 to 72
statistical sampling, 9–68 to 70; 9–118
statutory law, 9–63 to 66

Disbursing officers

accountable officers, as, 9–9 to 10

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Drug-Free Workplace Act of 1988, grant requirements under

- advance decision, right to obtain from GAO, 9–98 to 99
- check losses by, *See* subhead check losses
- defined, 9–9 to 10
- duties, 9–87 to 94
- fraudulent claims
 - cash payments other than travel, 9–95 to 96
 - travel, 9–94 to 95
- illegal or improper payment, liability triggered by
 - assignment of contract payments, 9–96 to 97
 - authorization and appropriateness issues, 9–97 to 98
 - cash payments other than travel, fraudulent, 9–95 to 96
 - check losses by disbursing officers, *See* subhead check losses
 - liability standards, 9–87 to 94
 - military disbursing officers, 9–10; 9–81 to 82
 - military separation vouchers, 9–96
 - relief, 9–87 to 94; 9–97 to 98
 - statutory law, 9–87 to 94
 - travel claims, fraudulent, 9–94 to 95
- military disbursing officers, *See* Military disbursing officers
 - more than one, 9–10; 9–92 to 93
- physical loss or deficiency liability of military disbursing officers, 9–30 to 32
- relief, 9–87 to 94; 9–97 to 98
- travel claims, fraudulent, 9–94 to 95
- Discounts for prompt payment**
 - contract financing by assignment of contract payments, 12–208 to 209
 - Prompt Payment Act provisions, 12–237 to 239
- Discretion, administrative**, *See* Administrative discretion
- Discretionary grant awards, competition for**, 10–15 to 17
- Discrimination**
 - Age Discrimination in Employment Act (ADEA)
 - discrimination claims by government employees, attorney’s fees for, 4–56
 - NAFI employees, 17–266 to 267
 - attorney’s fees for government employees in cases involving, 4–55 to 57
 - grantees subject to prohibitions on, 10–44
 - NAFI employees, 17–262; 17–266 to 267
- Displaced persons’ eligibility for relocation assistance**, 16–66 to 73
- Disposition of property**
 - donations, 15–19 to 21
 - excess property, *See* Excess property, disposition of
 - exchange or sale, by, 15–9 to 14
 - foreign country, property in, 15–15 to 16
 - government corporations, 17–178 to 179
 - NAFI funds from sale of property, 17–239 to 240
 - principles behind, 15–14
 - procedures for, 15–14 to 21
 - real property, *See* Real property disposition
 - reassignment, 15–14 to 15
 - revolving funds, 15–121 to 124
 - surplus property, *See* Surplus property, disposition of
- District courts**
 - interest on judgments, *See* Interest on judgments
 - payment of judgments by, *See* Judgments, payment of
- District of Columbia**
 - Interagency transactions, authorization of, 15–76 to 77
 - offsets against government of, 13–124
 - real property leasing in, 16–144 to 148
 - rental of space in DC and government employees’ attendance at meetings and conventions, 4–35
- Dividends, government corporation prohibition on payment or issuance of**, 17–74 to 75; 17–81
- Dockery Act**, 1–25 to 26
- Docket fees**, 14–83
- Documents**
 - costs, awards of
 - printing fees, 14–82
 - reproduction fees, 14–83
 - stenographic fees, 14–82
 - National Housing Act property insurance programs, requirements for execution of note under, 11–44 to 45
 - recordkeeping requirements, *See* Recordkeeping requirements
- Donations**
 - augmentation of appropriations by, *See* Augmentation of appropriations, subhead gifts and donations
 - boards, committees, and commissions funded by, 17–56 to 59
 - disposition of property by, 15–19 to 21
 - real property acquisition, *See* Real property acquisition
 - trust funds, held in, 17–270; 17–284 to 286
- Dorothy threatened (a metaphor)**, 16–54
- Drug Enforcement Administration (DEA)**
 - user charges, 15–164
- Drug-Free Workplace Act of 1988, grant requirements under**, 10–29

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Dual compensation laws

Dual compensation laws

government corporations, applicability to, 17–166
NAFI employees, 17–265 to 266

Duck Hunting, banned in a federal enclave, 16–115

“Why a duck? Why a no chicken?”—Chico Marx

Due process and offset of debts, 13–95 to 98

Dues, *See* Fees and dues

Duplicate check losses, accountability and accountable officers, 9–102 to 107; 9–109 to 110

Duration of appropriation, availability based on, *See* Time availability of appropriation

E

EAJA, *See* Equal Access to Justice Act (EAJA)

Earmarking, 2–42 to 43; 6–4 to 8; 6–161

authorization acts, 2–42 to 43; 6–8
defined, 6–4
grants, 10–23 to 24
language used to create, 6–4 to 8
lump-sum appropriations, 2–42 to 43; 6–161
restrictions, 6–161
statutory law, 6–8

Earthquakes, accountability for losses due to, 9–50

Eating, *See* Food and drink

Economy Act

ability of performing agency to provide goods or services, 15–25 to 27
accountability provisions, 15–49 to 52
“actual cost” requirements, 15–36 to 41; 15–59
administrative functions, no transfer of, 15–68 to 70
allowed goods and services under, 15–52 to 66
appropriations of requisitioned agency, not intended to increase or decrease, 15–45 to 49
appropriations received for required goods and services, not usable for, 15–66 to 68
audit and review of transactions under, 15–49 to 52
augmentation of appropriations, 6–129
best interests of government requirement, 15–25
certification of transactions under, 15–49 to 52
commercial contracts, 15–70 to 74
common services, 15–60 to 62
contracting out, 15–70 to 74
coverage, 15–29 to 31
cross-certification of transactions under, 15–49 to 52

debt collection services, provision of, 13–24

direct costs, 15–37 to 38

exemptions, limitations, and restrictions on agencies, effect of, 15–45 to 49; 15–66 to 70

“funds available” provision, 15–24 to 25

government corporations, 15–30; 17–148

historical background, 15–21 to 24

indirect costs, 15–38 to 39

interagency claims regarding personal property loans, exceptions to general rule regarding, 12–166 to 168

interagency transactions under, 7–22 to 26; 15–21 to 74

intra-agency transactions, 15–31

legislative history of, 15–21 to 24

“lower cost” determinations, 15–27 to 28; 15–72 to 73

more specific statute, not applicable in face of, 15–75

nonappropriated fund instrumentalities (NAFIs), 17–241 to 242

obligation/deobligation, 15–42 to 45

off-loading provisions, 15–70 to 74

origins of, 15–21 to 24

outsourcing contracts, 15–70 to 74

payment provisions, 15–31 to 36; 15–49 to 52

personal property, loan of, 15–57 to 60

personnel, loan or detail of, 15–52 to 57

prohibited goods and services, 15–66 to 70

real property leasing, 16–148 to 149

required costs, 15–37

required goods and services, not usable for received for, 15–66 to 68

situational costs, 15–37; 15–37, 39 to 40

specific definition of allowable goods and services, lack of, 15–62

written agreement requirements, 15–28 to 29

EEOC (Equal Employment Opportunity Commission), attorney’s fees awarded against, 14–90

Electronic certification of disbursements, 9–72 to 74

Electronic funds transfer, claims and claims settlement, 12–160 to 161

Electronic media, user charges for, 15–142 to 143

Embezzlement

accountability and accountable officers, 9–56 to 57
grants, 10–46

Emergencies

aliens as government employees, exceptions to compensation restrictions on, 4–77 to 78

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Equal Access to Justice Act (EAJA)

- food and drink for government employees working at official duty station under unusual conditions, 4–86 to 88
- motor vehicles belonging to government, use of, 15–192 to 193
- municipal services, 4–125 to 126
- voluntary services prohibition, exception to, 6–69
- Emergency Fleet Corporation**, 17–190 to 191; 17–196 to 197
- Eminent domain**, 16–10 to 11; 16–43
 - authorization, 16–44 to 45
 - condemnations, *See* Condemnations
 - Declaration of Taking Act, 16–46 to 51
 - Fifth Amendment provisions, 16–11 to 13
 - grant funds, not constituting, 10–64
 - Indian tribal lands, applicable to, 16–12 to 13
 - just compensation, defined, 16–12
 - leaseholds, 16–119 to 121
 - public use, defined, 16–12
 - repurchase rights, 16–44
 - takings, defined, 16–12, *See also* Takings
- Employee Retirement Income Security Act of 1971 (ERISA)**, 17–92
- Employees**
 - government, *See* Government employees
 - NAFIs, *See* Nonappropriated fund instrumentalities (NAFIs)
- Employment benefits, payment of judgments awarding compensation or benefits**, 14–53 to 54
- Employment laws**, *See* Civil Service laws
- Enclaves, federal**, *See* Federal enclaves
- End**, “... of the beginning,” i
- English Rule, attorney’s fees**, 14–87
- Entertainment expenses**, 4–82, *See* Food and drink
 - concert attendance, 4–97 to 98
 - corporate and government practice, distinction between, 4–82
 - covered departments and agencies, 4–82 to 83
 - cultural awareness programs, 4–98 to 100
 - Defense Department, 4–110
 - definition of entertainment, 4–83 to 84
 - exceptions to general rule, 4–83
 - FACA, statutory committees under, 17–45
 - foreign officials, entertaining, 4–109
 - general rule regarding, 4–82
 - government employees
 - concert attendance, 4–97 to 98
 - cultural awareness programs, 4–98 to 100
 - food and drink, *See* Government employees
 - non-government personnel, 4–100 to 103
 - reception and representation funds, 4–109 to 114
 - representation allowances, 4–109 to 114
- “Entire” versus “severable” services**, *See* Bona fide needs rule
- Entitlement authority**
 - defined, 2–11
 - restrictions on funding options created by, 3–34
- Entitlement programs**
 - grants, 10–17
 - guaranteed and insured loans, partial exemption from FCRA requirements for, 11–19 to 20
- Environmental law**
 - Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), interest on judgments and, 14–108
 - Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA)
 - indemnity payments under, 14–57
 - user charges, 15–161
 - Federal Water Pollution Control Act
 - attorney’s fees awards under, 14–90
 - payment of awards under, 14–57
 - Hazardous Substance Superfund trust fund, 17–274; 17–305
 - real property jurisdiction, 16–108 to 113
 - Superfund Amendments and Reauthorization Act of 1986 (SARA), interest on judgments under, 14–108
- Environmental Protection Agency (EPA)**
 - attorney’s fees awards against, 14–90
 - Hazardous Substance Superfund trust fund, 17–274; 17–305
 - improvements to non-government real property, 16–215
 - user charges as grant condition, 15–176 to 179
- Equal Access to Justice Act (EAJA)**, 14–91
 - agency funds, payment required from, 14–89
 - government corporations, 17–208 to 209
 - interest on judgments, 14–105 to 106
 - purpose availability, 4–62 to 66
 - subsection (b) allowing awards to prevailing parties under same terms as common law or other statutes, 14–91 to 93
 - subsection (d) allowing awards in civil actions brought by or against the United States, 14–89; 14–93 to 95

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Equal Employment Opportunity Commission (EEOC), attorney's fees awarded against

Equal Employment Opportunity Commission (EEOC), attorney's fees awarded against, 14–90

Equity and good conscience standard and waivers on interest for debt, 13–37

Errors

clerical, *See* Clerical error

statutory, *See* Statutory construction, subhead errors in statutes

Errors in statutes, *See* Statutory construction

Escheat and right to unclaimed funds, 12–282 to 284

Espionage Act, 15–18

Estates of U.S. citizens dying overseas

claims and claims settlement, 12–120 to 124

debtors, deceased, 13–153 to 157

Estoppel

claims and claims settlement, *See* Claims and claims settlement

government corporations, 17–191 to 192

Ethics in Government Act, attorney's fees awards under, 14–90

Evidence

claims settlement, *See* Claims and claims settlement

payment of debt, 13–86

title to real property, 16–36 to 41

Exceptions, *See* more specific topics

Excess or advance obligations or expenditures, 6–12 to 14

apportionments, expenditures in excess of, 6–88 to 89

authority to undertake excessive obligations, 6–21

continuing resolution rate exceeding final appropriation, 8–15 to 17

control of agency, factors beyond, 6–48 to 50

determining actual amount available, 6–46 to 48

exhaustion of appropriation, *See* Exhaustion of appropriation

indemnification agreements, *See* Indemnification agreements

intent of contracting officer, significance of, 6–48 to 50

payments, advance, *See* Advance payments

persons covered by prohibition, 6–12 to 14

purpose availability violations and, 6–42 to 46

recording obligations, 6–19 to 21

variable quantity contracts, 6–22 to 24

Excess property, disposition of

government corporations, 17–178 to 179

personal property, 15–14 to 16

real property, 16–222 to 224

Excess repurchase costs

augmentation of appropriations, 6–115 to 119

revolving fund retention of, 15–116 to 117

Exchanges of personal property, sale/exchange authority for, 15–9 to 14

Exclusive remedies

Federal Employees Compensation Act (FECA), under, 12–59

Federal Tort Claims Act (FTCA), under, 12–42 to 43

“Exclusively” language and amount appropriated, 6–7 to 8

Execution and control phase, life cycle of

appropriations, *See* Life cycle of appropriations

Execution sale, bidding at, 13–92 to 93

Executive branch

apportionment of appropriations for, 6–78

boards, committees, and commissions established by, 17–50 to 56

certifying officers, accountability of, 9–80 to 81

government corporations created by, 17–92 to 93

Executive Order 6166, disbursement practices under, 9–63 to 66

Executive Order 12549, debarment and suspension in grant context, 10–28 to 29

Executive powers

congressional power of the purse, balance of power with, 1–8

Impoundment Control Act, monitoring required by, 1–21

life cycle of appropriations, executive budget

formulation and transmittal as first part of, 1–13 to 14

ratification by appropriation, 2–52 to 54

Exemptions, *See* more specific topics

Exhaustion of appropriation

contract, effect on, 6–17 to 19

defined, 6–14

funding gaps, 6–92 to 99

further payments, making, 6–14 to 16

Expenditure accounts, 15–81 to 82; 17–273

Expenditure otherwise prohibited test, necessary expense doctrine, 4–21 to 22

Expenditure otherwise provided for test, necessary expense doctrine, 4–22

Expenses

home, associated with working at, *See* Telecommuting

judgments for, recovery of expenses following, 14–94 to 99

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Federal Advisory Committee Act (FACA)

public buildings and improvements, connected with, 16–190 to 192

real property

- acquisition, incident to, *See* Real property acquisition
- disposition, incident to, 16–232 to 233

Experts and consultants

- appointment without compensation or waiver of salary, 6–61
- costs, awards of, 14–82 to 83
- government employees, expert witnesses as to claims brought by, 4–59

Expired appropriations. *See also* Unexpended balances

- account closing, *See* Account closing
- annual appropriations, 5–4 to 6
- bona fide* needs rule, *See* *Bona fide* needs rule
- defined, 2–12 to 13; 5–57
- deobligations, 5–65 to 67
- historical background to congressional treatment of, 5–58 to 61
- language and terminology, 5–57 to 58
- litigation and, 5–67 to 74
- no-year appropriations, 5–64 to 65
- Judgments, payment of, revival or enjoinder for purposes of, 14–42 to 43
- repayment, 5–65 to 67
- replacement contracts, 5–26 to 30
- statutory law, 5–61 to 64

F

FAA (Federal Aviation Administration), improvements to non-government real property by, 16–217 to 218

FACA, *See* Federal Advisory Committee Act (FACA)

Facsimile signatures, 9–72 to 74

Fair Debt Collection Practices Act, 13–13 to 15; 13–48 to 49

Fair Labor Standards Act (FLSA)

- government corporations, 17–167 to 168
- NAFI employees, applicability to, 17–262 to 263

Fair value limitation, quantum meruit claims, 12–86 to 87

False Claims Act, 12–243 to 246

- government corporations, 17–193 to 194

Family and Medical Leave Act (FMLA), coverage of NAFI employees by, 17–263

Fannie Mae (Federal National Mortgage Association)

classified as government-sponsored enterprise (GSE), 17–70

FAR (Federal Acquisition Regulation)

- government corporations, 17–172 to 173
- NAFI procurement contracts, 17–246

Farm Credit Administration and payment of judgments against nonappropriated fund instrumentalities (NAFIs), 14–41 to 42**Farm Labor Supply Revolving Fund,** 15–101 to 102**Farmer Mac classified as government-sponsored enterprise (GSE),** 17–70 to 73**FCCS, See** Federal Claims Collection Standards (FCCS)**FCRA, See** Federal Credit Reform Act of 1990 (FCRA)**FDA (Food and Drug Administration) user charges,** 15–161 to 162**FECA (Federal Employees Compensation Act)**

- claims sounding in tort, 12–58 to 60
- government corporations, 17–167

Federal Acquisition Regulation (FAR)

- government corporations, 17–172 to 173
- NAFI procurement contracts, 17–246

Federal Advisory Committee Act (FACA), 17–25 to 27

- agency funded or created bodies, 17–54 to 56
- applicability issues, 17–26 to 27
- authorization, 17–43 to 50
- congressionally-created and funded bodies, 17–49 to 50; 17–54
- consensus advice, committee not required to give, 17–36
- creation of advisory board or committee
 - agency funded or created bodies, 17–54 to 56
 - applicability of FACA and, 17–33
 - congressionally funded or created bodies, 17–49 to 50
 - executive branch, by, 17–50
 - means of, 17–38 to 39
 - statutory committees, 17–39 to 43
- definition of advisory committee, 17–27 to 28
- donations, funding by, 17–56 to 59
- entertainment not authorized expenditure under, 17–45
- executive branch, bodies established by, 17–50 to 56
- exemptions, 17–28 to 30
- formality of group, 17–36 to 37
- funding
 - agency funded or created bodies, 17–54 to 56
 - applicability of FACA and, 17–37
 - authorization, 17–43 to 50

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Federal agencies and departments

congressionally funded or created bodies, 17–49 to 50;
17–54
creation of group, dependence on means of, 17–38
donations, by, 17–56 to 59
executive branch, bodies established by, 17–51 to 56
mixed public-private funding of executive branch
bodies, 17–53
statutory committees, 17–43 to 50
individual versus unit distinction, 17–35 to 36
lump-sum appropriations, 17–45
miscellaneous receipts statute, 17–45 to 46
operational versus advisory committees, 17–30 to 31
persons or entities being advised, significance of, 17–31
to 32
private funding
donations, 17–56 to 59
mixed public-private funding of executive branch
bodies, 17–53
remedies for violations of, 17–27
statistics for committees subject to, 17–6 to 7
statutory committees
creation, 17–39 to 43
funding, 17–43 to 50
subcommittees and subgroups, 17–37 to 38
utilization of advisory board or committee, 17–33 to 35
Federal agencies and departments, *See* Agencies, federal
Federal Aid Highway Program, 17–304 to 305
**Federal Aviation Administration (FAA), improvements
to non-government real property by, 16–217 to 218**
**Federal carrot, matching share provisions for grant
funds, 10–60**
Federal Claims Collection Act of 1966, 13–8
administrative proceedings required by, 13–25
affirmative duty to collect debt, 13–24
agencies covered by, 13–17
authorizations provided by, 13–11
commercial collectors, use of, 13–48 to 49
compromise of indebtedness, 9–115; 13–52 to 53
Debt Collection Act of 1982 amending, *See* Debt
Collection Act of 1982
definition of debt for purposes of, 13–14 to 17
enactment of, 13–10
exemptions to, 13–17 to 22
guaranteed and insured loans, defaults on, 11–63
history of, 13–10
interest, 13–33

private collectors, use of, 13–48 to 49
purpose of, 13–10; 13–13
recovery of grant indebtedness, 10–83 to 84
regulations, *See* Federal Claims Collection Standards
(FCCS)
scope of, 13–14 to 22
termination of debt collection action, standards for,
13–65 to 67
terms of, 13–11

Federal Claims Collection Standards (FCCS)

administrative costs, 13–41 to 42
affirmative duty to collect debt, 13–24
compromise of indebtedness, 13–52 to 53
consumer credit reporting agencies, 13–47
definition of debt for purposes of, 13–14 to 17
history of, 13–11 to 12
interest, 13–33
lump-sum payment policy, 13–29
promulgation of, 13–11
provisions of, 13–11 to 12
scope of, 13–14 to 22
termination of debt collection action, 13–65 to 67

Federal Claims Court

interest on judgments, 14–118 to 121
payment of judgments by, *See* Judgments, payment of
referral of claims settlement to, 12–27 to 29

Federal Courts Improvement Act (FCIA)

interest on judgments, 14–116 to 117; 14–126 to 127

Federal Credit Reform Act of 1990 (FCRA), 11–12 to 13

applicability of, 11–13
authority, loans and loan guarantees, 2–9 to 10
budgetary basis, placement of cost of federal credit
programs on, 11–14
cost of federal credit programs, measurement of, 11–13
to 17
credit program accounts, 11–14 to 15
effective date of, 11–13
entitlement programs, partial exemption for, 11–19 to 20
exemptions
entitlement programs, partial exemption for, 11–19 to
20
insurance programs, 11–20
financing accounts, 11–14 to 15
insurance program exemptions, 11–20
liquidating accounts, 11–18 to 19
modifications

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Federal funds

- post-1991 commitments, 11-16 to 17
 - pre-1992 commitments, 11-19
- obligation of appropriations, 11-17
- post-1991 commitments, 11-13 to 18
- pre-1992 commitments, 11-18 to 19
- prescription of budgetary treatment under FCRA, 11-9
- program accounts, 11-14 to 15
- purposes of, 11-13 to 14
- restrictions on guaranteed loan programs created by
 - implementation of, 11-18
- risk assessment, 11-14
- Federal credit unions regarded as necessary expense,** 4-26 to 27
- Federal Deposit Insurance Corporation (FDIC), creation of,** 17-91
- Federal Disability Insurance Trust Fund,** 17-303
- Federal employees,** *See* Government employees
- Federal Employees Compensation Act (FECA)**
 - claims sounding in tort, 12-58 to 60
 - government corporations, 17-167
- Federal Employees Uniform Act,** 7-42
- Federal enclaves,** 16-97 to 116
 - assimilation (state law inside an enclave), 16-102 to 103,
 - defined, 16-102
 - right-to-work laws, 16-103
 - unemployment laws, 16-103
 - workers' compensation, 16-105
 - wrongful death, 16-105
 - wrongful termination, 16-103
- consent to creation of, 17-98
- cession of creation of, 17-98 to 99
- criminal law in, 16-107 to 108
- defined, 16-102 to 104
- direct regulation by state in, 16-109
- disposition of, 16-104
- extent and nature of federal land contained in, 16-103
- indirect regulation by state in, 16-109
- Jurisdiction Clause (Clause 17) of Constitution, 16-98 to 100
- firefighting services, 4-123
- methods of acquisition
 - consent to creation, 17-98
 - cession of creation, 17-98 to 99
 - differences between, 16-98 to 100
 - reservation of right to create, 17-99
- proprietary jurisdiction, 16-113
- reservation of right to create, 17-99
- revocation of, unilaterally, 16-102
- right-to-work laws, 16-103
- state law inside an enclave (assimilation), 16-102 to 103,
 - criminal law in, 16-107 to 108
 - defined, 16-102
 - right-to-work laws, 16-103
 - state regulatory power, 16-108 to 113
 - direct regulation, 16-109
 - indirect regulation, 16-109
 - Supremacy Clause of Constitution, 16-108 to 113
 - Supremacy Clause of Constitution, 16-108 to 113
 - taxation by state in, 16-105 to 106
- unemployment laws, 16-103
- workers' compensation, 16-105
- wrongful death, 16-105
- wrongful termination, 16-103
- state regulations, 16-111 to 112
- taxation by state in, 16-105 to 106
- types
 - concurrent jurisdiction, 16-100 to 101
 - exclusive jurisdiction, 16-97, 16-99 to 101, 16-103
 - exclusive legislation, 16-98
 - partial jurisdiction, 16-100 to 101, 16-103
 - proprietary jurisdiction, 16-97, 16-101
 - state qualifications imposed on, 16-99 to 101
- unemployment laws, 16-103
- workers' compensation, 16-105
- wrongful death, 16-105
- wrongful termination, 16-103
- Federal Executive Boards and interagency funding of boards, committees, and commissions,** 17-23 to 24
- Federal financial assistance**
 - grants, *See* Grants
 - guaranteed and insured loans, *See* Guaranteed and insured loans
 - relocation assistance for persons displaced by
 - nonfederal program carried out with, 16-84 to 87
 - subsidies, recording obligations for, 7-35 to 36
- Federal Financial Management Improvement Act of 1996, government corporations,** 17-178
- Federal Financing Bank, guaranteed and insured loans,** 11-28 to 32
- Federal Fire Prevention Control Act of 1974,** 4-123 to 124
- Federal funds**
 - defined, 17-272 to 273

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Federal government charters for government corporations

type of account held by government, as, 17–271 to 272

Federal government charters for government corporations, *See* Government corporations, subhead charter from federal government

Federal Grant and Cooperative Agreement Act, 10–9 to 15

Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA)

- indemnity payments under, 14–57
- user charges, 15–161

Federal Land Policy and Management Act, user charges under, 15–161

Federal Managers' Financial Integrity Act of 1982 (FMFIA), 1–13

- government corporations, 17–176

Federal National mortgage Association (Fannie Mae) classified as government-sponsored enterprise (GSE), 17–70; 17–179 to 180

Federal Old Age and Survivors Insurance Trust Fund, 17–303

Federal Prison Industries revolving fund, 15–102

Federal Property and Administrative Services Act of 1949

- government corporations, 17–171 to 172; 17–178
- GSA supply programs, 15–4 to 5
- interagency transactions for inspection of personal property, 15–78
- NAFI procurement contracts, 17–246
- real property disposition, 16–221 to 233
- real property leasing, 16–132 to 136

Federal Register, documents required to be published in, 3–7

Federal Regulation of Lobbying Act, 4–161

Federal Supply Schedule system and personal property, 15–6 to 8

Federal Tort Claims Act (FTCA), 12–41 to 44

- administrative proceedings, 12–44 to 47
- applicability, 12–41 to 42
- attorney's fees allowed under, 14–88
- Comptroller General's refusal to make decisions regarding matters governed by, 1–29
- exceptions to, 12–43 to 44
- exclusivity of remedies under, 12–42 to 43
- Federal Employees Compensation Act (FECA), relationship to, 12–59 to 60
- foreign countries, not applicable to claims arising in, 4–153

- government corporations, 17–80; 17–186 to 189
- grantee conduct, liability for, 10–33 to 35
- historical background, 12–41
- indemnification agreements and Antideficiency Act requirements, 6–33
- insurance company claims set off against subrogation awards, 13–123
- Interest on judgments, 14–122 to 125
- motor vehicle accident claims, sole remedy for, 12–43
- payment of claims under, 12–48 to 51
- payment of judgments, *See* Judgments, payment of time limitations on claims under, 12–47

Federal Water Pollution Control Act

- attorney's fees awards under, 14–90
- payment of awards under, 14–57

Federally-funded research and development centers (FFRDCs) as government corporations, 17–81 to 85

Fees and dues

- attorneys' bar fees, 4–196 to 198
- attorney's fees, *See* Attorney's fees
- augmentation of appropriations, 6–126 to 129
- costs, awards of, *See* Costs, awards of
- entry fees for privately-organized contests, 4–131 to 132
- expert witness fees and expenses for claims brought by government employees, 4–59
- government corporations, user charges and fees
 - private financing of, 17–125 to 126
 - status of funds, 17–134 to 137
- guarantee fee required by Small Business Administration (SBA) business loan program, 11–47 to 50
- meetings and conventions, attendance at, *See* Meetings and conventions, attendance at
- membership fees
 - 5 U.S.C. § 5946, under, 4–191 to 196
 - agency versus individual memberships, 4–192 to 195
- attorneys' bar fees, 4–196 to 198
- Government Employees Training Act, authorization under, 4–191
- meetings and, conventions, attendance at, 4–195 to 196
- qualification expenses, 4–210 to 211; 4–254
- union dues, 4–224

notarization fees, 4–27

notary public commissions, 4–211

occupational licensing requirements, 4–210 to 211; 4–254

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

FMLA (Family and Medical Leave Act), coverage of NAFI employees by

- professional organizations, membership in, *See* subhead membership fees
- public buildings and improvements, design fees for, 4-196 to 198; 16-185
- qualification expenses for government employees, 4-210 to 211; 4-254
- Small Business Administration (SBA) business loan program, payment of guarantee fee under, 11-47 to 50
- taxes vs., 15-137 to 139
- union dues, 4-224
- user fees, *See* User charges
- witness fees and expenses for claims brought by government employees, 4-59
- Fee-shifting**, *See* Attorney's fees
- FFRDCs (federally-funded research and development centers) as government corporations**, 17-81 to 85
- Fidelity bonding of accountable officers**, 9-6
- Fiduciary obligations of trust funds**, 17-275; 17-282 to 284
- FIFRA (Federal Insecticide, Fungicide, and Rodenticide Act)**
 - indemnity payments under, 14-57
 - user charges, 15-161
- Fifth Amendment**, 16-11 to 13. *See also* Eminent domain
 - interest on judgments for cases involving Fifth Amendment takings, *See* Interest on judgments, subhead Fifth Amendment takings
 - just compensation, defined, 16-12
 - public use, defined, 16-12
 - takings, defined, 16-12, *See also* Takings
- "Fifth Branch of Government"**, 17-5, *See* Boards, committees, and commissions
- Final and conclusive requirement**
 - International Claims Settlement Act of 1949, 12-118
 - Military Personnel and Civilian Employees' Claims Act of 1964, 12-63
- Finance Committee (Senate), establishment of**, 1-8 to 9
- Fines and penalties**
 - accountable officers' liability for penalties, 9-25
 - amount appropriated, exceeding, 6-90 to 91
 - Antideficiency Act, 6-90 to 91
 - augmentation of appropriations, 6-134
 - claims, false or fraudulent, 12-243; 12-246
 - federal agencies, against, 4-118 to 119
 - government employees, against, 4-114 to 118
 - government motor vehicles, improper use of, 15-196 to 197
 - grants, disbursement practices involving, 10-48 to 49
 - interest, 13-40
 - late payment penalties on debts owed to government, 13-40 to 41
 - purpose availability, 4-114 to 119
 - termination penalty for contract renewal options not taken up, 5-39 to 40
 - traffic violations, 4-114 to 118
- Fire losses, accountability for**, 9-49 to 50
- Firefighting services**, 4-119 to 123
 - federal enclaves, 4-123
 - Federal Fire Prevention Control Act of 1974, 4-123 to 124
 - government activity causing fires, 4-122
 - rural areas, 4-120 to 121; 4-123
- First Lady, government official status of**, 17-28
- Fiscal year**
 - annual appropriations subject to effective dates of, 5-3
 - bona fide needs rule, *See* Bona fide needs rule
 - historical background to development of idea of, 1-9
 - more than one fiscal year, transactions covering, *See* Bona fide needs rule, subhead more than one fiscal year, transactions covering
 - permissible actions prior to, 5-8 to 9
- Fiscal year appropriations**, *See* Annual appropriations
- Fitness programs**, 4-202 to 203
- Fixed-cash funds, accountability attached to**, 9-14 to 17
- Fixed-price contracts, recording obligations for**, 7-19 to 20
- Flash rolls**
 - accountability attached to, 9-17 to 19
 - no specific accountable officer determinable, 9-14
- Flexible work arrangements**, 4-223 to 224. *See also* Telecommuting
- Flood Control Act of 1938, public utilities relocation assistance under**, 16-95
- Floor debates determining statutory construction**, 2-66 to 68
- "Fourth Branch of Government"**, 17-5
- FLSA (Fair Labor Standards Act)**
 - government corporations, 17-167 to 168
 - NAFI employees, applicability to, 17-262 to 263
- FMFIA (Federal Managers' Financial Integrity Act of 1982)**, 1-13
 - government corporations, 17-176
- FMLA (Family and Medical Leave Act), coverage of NAFI employees by**, 17-263

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

FOIA

FOIA, *See* Freedom of Information Act (FOIA)

Food and drink

cafeterias for government employees, 4–96 to 97; 4–106
government employees, for, *See* Government employees,
subhead food and drink for
non-government personnel, for, 4–100 to 103
personal expenses and furnishings, regarded as, 4–198
receptions and representation funds, 4–109 to 114
summer employees, 4–222

Food and Drug Administration (FDA) user charges,
15–161 to 162

Food stamps, treated as accountable funds, 9–22

“Force and effect of law”

deference accorded agency administrative interpretation
of regulations, 3–22 to 24
regulations regarded as having, 3–10 to 12
waivers of regulations, 3–13 to 16

Forced entry, accountability for losses due to, 9–51 to 52

Foreign countries

checks issued by federal government, claims under,
12–153 to 154
claims and claims settlement, *See* Claims and claims
settlement
compensation plans for government employees, 7–40 to
41
disposition of property in, 15–15 to 16
estates of U.S. citizens dying overseas
claims and claims settlement, 12–120 to 124
debtors, deceased, 13–153 to 157
government employees
compensation plans, 7–40 to 41
travel, 7–44
interest on claims arising in, 12–215
leasing real property in, 16–150 to 153
motor vehicles belonging to government, use of, 15–192
payment of judgments in foreign courts, 12–8; 14–19
real property leases in, 16–150 to 153
recording obligations
compensation of government employees, 7–40 to 41
travel expenses, 7–44
travel by State Department employees to, 7–44

Foreign exchange transactions

offsetting, 9–99
statutory relief, 9–115 to 116

**Foreign officials, entertainment expenses associated
with, 4–109**

Forest Service

public utilities relocation assistance, 16–95 to 96
summer employees, food and drink for, 4–222

Forfeitures

claims and claims settlement, 12–247 to 249
collateral, 4–115
government employee retirement pay, *See* Government
employees

Forgery of checks

accountability relief, 9–116 to 117
government checks, claims under, 12–155 to 158

Formula grants, 10–35

Found property, ownership of, 12–284 to 285

Franchise fund pilot program, interagency transactions,
15–79 to 81

Fraud

accountable officers, *See* Accountable officers
claims and claims settlement, 12–264 to 265
contract financing by assignment of contract payments,
12–208 to 209
debt collection, 13–17 to 18
disbursing officers, fraudulent claims of
cash payments other than travel, 9–95 to 96
travel, 9–94 to 95
guaranteed and insured loans, 11–53 to 55
Meritorious Claims Act, 12–264 to 265

**Freddie Mac classified as government-sponsored
enterprise (GSE), 17–71**

Freedom of Information Act (FOIA)

attorney’s fees awards under, 14–89 to 90
government corporations, 17–180 to 182
user charges, 15–162

FTCA, *See* Federal Tort Claims Act (FTCA)

**Full faith and credit of United States, contracts bound
by, 14–54 to 55**

Funding gaps, 6–92 to 99

Funeral expenses of deceased debtors, 13–154

**Futurity, words of (general provisions construed as
permanent legislation), 2–29 to 30**

G

GAO, *See* General Accounting Office (GAO)

Gap in funding, 6–92 to 99

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Glossary of terms, GAO materials

Garnishment, 14–43

- accountability and accountable officers, 9–118
- alimony and child support (42 U.S.C. § 659), 14–43 to 46
- Hatch Act Reform Amendments (5 U.S.C. § 5520a)
 - enacting more general garnishment authority, 14–46
- sovereign immunity and, 14–43

Gasoline taxes, state and local; immunity of federal government from payment of, 4–239**General Accounting Office (GAO)**

- accountable officers
 - authority to grant relief from physical loss or deficiency liability, 9–32 to 34
 - exceptions, taking, 9–74 to 75
- audit activities
 - debt and debt collection, 13–9; 13–88
 - exceptions, taking, 9–74 to 75
 - excess expenditures, 6–91
 - extension of, 1–12
 - government corporations, 17–67; 17–109 to 113
 - grantee contracting, review of, 10–29 to 30
 - guaranteed and insured loans, review of denied applications for, 11–6
 - life cycle, 1–23
 - NAFI, 17–250 to 251
 - reports, 1–34
- circular letters, 1–35
- claims and claims settlement, *See* Claims and claims settlement
- compromise of indebtedness referred to, 13–53
- Congress
 - control by, bias towards, 17–64
 - legal opinions, 1–33
- creation of, 1–10
- debt and debt collection, *See* Debt and debt collection
- evolution of role of, 1–10 to 13
- glossary of terms, 1–35 to 36; 2–2
- government corporations, *See* Government corporations
- grantee contracting, review of, 10–29 to 30
- guaranteed and insured loans, review of denied applications for, 11–6
- historical background
 - creation of, 1–10
 - evolution of role of, 1–10 to 13
- informal opinions of officers and employees, effect of, 1–29
- legal opinions to Congress, 1–33

- non-decision letters, 1–34 to 35
- office memoranda, 1–33 to 34
- policy and procedures manual, 1–35
- research materials, 1–33 to 36
- revolving funds, attitude towards, 15–88 to 90

General appropriations, *See* Lump-sum appropriations**General provisions construed as permanent legislation, 2–28 to 33****General Services Administration (GSA)**

- Board of Contract Appeals (GSBCA), bid protests involving Brooks Automatic Data Processing Act, 12–103 to 104
- exchange/sale authority, responsibility for, 15–9 to 10
- General Supply Fund
 - motor pools, 15–199
 - revolving fund, as example of, 15–117 to 119
- government corporations, 17–178
- intragovernmental revolving funds, 15–85
- motor vehicle pools, 15–198 to 201
- public buildings and improvements
 - construction, 16–183 to 187
 - operation and control authority, 16–192 to 193
- real property
 - jurisdiction, 16–9
 - leasing, 16–118; 16–132 to 136
- revolving funds
 - General Supply Fund
 - motor pools, 15–199
 - revolving fund, as example of, 15–117 to 119
 - Working Capital Fund, 15–100
- stock system, 15–5
- supply programs, 15–4 to 8
- Working Capital Fund, 15–100

George Act and audit of government corporations, 17–101 to 102**G.I. loans, *See* Veterans' Home Loan Guarantee Program****Gifts, 4–128 to 131. *See also* Donations**

- augmentation of appropriations by, *See* Augmentation of appropriations

Ginnie Mae (Government National Mortgage Association)

- classification of, 17–71
- creation of, 17–92

GLISA (Government Losses in Shipment Act), 9–49

- claims and claims settlement under, 12–124 to 127

Glossary of terms, GAO materials, 1–35 to 36; 2–2

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Good faith

Good faith

Meritorious Claims Act, 12-273 to 274
 payment of judgments, 14-60
 quantum meruit claims, 12-85 to 86

Goods and services, 15-1 to 204

common services
 interagency transactions under Economy Act, 15-60 to 62; 15-79 to 81
 working capital intragovernmental revolving funds, 15-85 to 87
 contracts for services, *See* Services contracts
 disposition of, *See* Disposition of property
 interagency transactions for, *See* Interagency transactions
 motor vehicles, *See* Motor vehicles
 municipal services, *See* Municipal services
 nonappropriated fund instrumentalities (NAFIs), 17-242 to 244
 personal property, *See* Personal property
 revolving funds, *See* Revolving funds
 supplies and stock items, *See* Supplies and stock items
 user charges, *See* User charges

Goodwill gestures, gifts as, 4-131

Government, gifts and donations to, 6-140 to 148

Government, money received or not received for, 6-113 to 115

Government agencies and departments, *See* Agencies, federal

Government checks, claims under, *See* Checks

Government claims priority on unexpended contract balance, 12-93 to 95

Government contractors

insurance on property owned by, 4-151 to 152
 state and local taxes, immunity of federal government from payment of, 4-240 to 243
 voluntary services prohibition, 6-68 to 69

Government Corporation Control Act

account settlement authority, 17-131
 agency-established corporations and section 9102 of, 17-96 to 99
 audit responsibilities, 17-102; 17-109 to 113
 budgetary controls established by, 17-105 to 107
 definitions established by, 17-102 to 105
 directors, appointment and control of, 17-113 to 119
 enactment of, 17-95 to 96
 entities subject to or not subject to, 17-69 to 70

historical background to, 17-101 to 102

mixed-ownership government corporations, 17-102 to 105

private funding and financing, controls on, 17-129 to 130

termination of government corporations to bring under control of, 17-215

Treasury accounts, funds kept in, 17-107 to 109

Treasury holding of funds under, 17-149

types of corporation established by, 17-102 to 105

wholly-owned government corporations, 17-102 to 105

Government corporations, 17-59 to 68. *See also* specific corporations

account settlement authority, 17-130 to 134

accountability, GAO favors (to assure congressional control over), 17-64

administrative claims

 account settlement authority, 17-130 to 134

 Assignment of Claims Act, 17-190 to 191

 Contract Disputes Act, 17-189 to 190

 estoppel, 17-191 to 192

 Federal Tort Claims Act, 17-186 to 189

 interagency claims, 17-194 to 195

 Prompt Payment Act, 17-192 to 193

 settlement authority

 account settlement, 17-130 to 134

 claims settlement, 17-185 to 186

administrative discretion, *See* subhead discretion, corporate

Administrative Expenses Act of 1946, 17-143 to 145

agency-specific types, 17-85 to 87

alternatives to corporate form for government entities, 17-64

Antideficiency Act, 17-147

apportionment requirements, 6-74; 17-145

appropriations

 direct appropriations, funding via, 17-119 to 121

 program implementation and use of, 17-150 to 152

 receipts collected, status of, 17-134 to 137

 statutory law applicable to government corporations, 17-145 to 147

architects and engineers (A&E) services, 17-174

audit responsibilities

 GAO, 17-67; 17-109 to 113

 George Act, 17-101 to 102

 Government Corporation Control Act, 17-102; 17-109 to 113

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Government corporations

Title 36 charters, 17–76 to 77

authorization

- account settlement authority, 17–130 to 134
- claims settlement authority, 17–185 to 186
- creation of corporations, *See* subhead creation of
- fiscal autonomy, *See* subhead fiscal autonomy
- litigation authority, 17–213 to 215

basic principles applicable to, specified in National Academy of Public Administration (NAPA) report, 17–62 to 64

board of directors, appointment and control of, 17–113 to 119

borrowing authority

- federal borrowing, 17–121 to 124
- Federal Financing Bank (FFB), via, 17–122 to 123; 17–127
- private, 17–126 to 127

budgetary controls established by, 17–105 to 107

business nature of, 17–65

“character and necessity” provisions, 17–137 to 141

- miscellaneous receipts statute and, 17–149
- mixed-ownership government corporations, 17–141
- personal expenses and furnishings, 17–138
- program implementation and, 17–151
- wholly-owned government corporations, 17–140

characteristics of, major, 17–65 to 66; 17–68 to 70

charter from federal government

- characteristic of government corporation, as, 17–65; 17–68 to 69
- specific legislation, by, 17–87 to 88
- Title 36, under, 17–73 to 81

Civil Service laws, applicability of, 17–164 to 170

claims and claims settlement

- account settlement authority, 17–130 to 134
- administrative claims, *See* subhead administrative claims
- debt and debt collection, 17–195 to 199

concept (theory) of, 17–59 to 68

congressional control over, GAO bias in favor of accountability to assure, 17–64

congressional power

- creation of government corporations, 17–64; 17–89 to 90; 17–93 to 100
- termination of government corporations, 17–215 to 217

controversy over use of, 17–60 to 62; 17–86 to 87

corporate form for government entities, alternatives to, 17–64

costs, awards of, 17–206 to 209

creation of, 17–87 to 88

- congressional power to create, 17–64; 17–89 to 90; 17–93 to 100
- delegation or statutory authorization, creation by government body under, 17–92; 17–100
- executive branch creation, 17–92 to 93
- explicit rather than implied, 17–88
- historical background, 17–88 to 93
- legislation, creation in order to carry out terms of, 17–92 to 93
- statutory law requirement, 17–87 to 88; 17–93 to 100
- unauthorized corporations created by agencies or departments without statutory authorization, 17–96 to 99

criminal law, 17–184 to 185

debt and debt collection, 17–195 to 199

definitions, 17–62 to 65; 17–68

delegation, creation by government body under, 17–92

Depression stimulating creation of, 17–90 to 91

direct appropriations, funding via, 17–119 to 121

directors, appointment and control of, 17–113 to 119

discretion, corporate

- program implementation and, 17–150 to 163
- “without regard” clauses, provided by, 17–141 to 143

disposition of property, 17–178 to 179

dissatisfaction with performance, termination due to, 17–216

dividends, prohibition on payment or issuance of, 17–74 to 75; 17–81

Economy Act, 15–30; 17–148

employment laws, applicability of, 17–164 to 170

enabling legislation, importance of, 16–65

entities not designated as corporations but having similar powers, 17–70 to 71

Equal Access to Justice Act (EAJA), 17–208 to 209

estoppel, 17–191 to 192

excess property, disposition of, 17–178 to 179

executive branch creation, 17–92 to 93

federally chartered, *See* subhead charter from federal government

federally-funded research and development centers (FFRDCs), 17–81 to 85

fees and user charges, *See* subhead user charges and fees

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Government corporations

- fiscal autonomy of
 - account settlement authority, 17–130 to 134
 - “character and necessity” provisions, *See* subhead “character and necessity” provisions
 - key feature of government corporation, as, 17–137
 - program implementation and, 17–150 to 163
 - receipts collected, status of, 17–134 to 137
 - statutes expressly applicable to government corporations, 17–143 to 150
 - “without regard” clauses, 17–141 to 143; 17–169
- freedom of information/privacy laws, 17–180 to 182
- funding and financing, 17–119
 - borrowing authority
 - See* subhead borrowing authority
 - direct appropriations, by, 17–119 to 121
 - Federal Financing Bank (FFB), via, 17–122 to 123; 17–127
 - government financing, 17–119 to 125
 - market perception of implied government backing, 17–128 to 129
 - private financing, 17–125 to 130
 - statutory controls on private financing, 17–129 to 130
 - stock
 - federal ownership of, 17–124 to 125
 - private subscriptions, 17–126
 - user charges and fees, 17–125 to 126
- GAO
 - account settlement authority, 17–130 to 134
 - audit responsibilities, 17–67; 17–109 to 113
 - views of, 17–64
- General Services Administration (GSA), 17–178
- Government Corporation Control Act, *See* Government Corporation Control Act
- Government Printing Office, requirement to use, 17–182 to 184
- government-sponsored enterprises (GSEs), 17–70 to 73
- historical background, 17–60; 17–88 to 93
 - creation of corporations, 17–88 to 93
 - management practices under Government Corporation Control Act, 17–101 to 102
- insurance, 4–150 to 151
- interagency claims, 17–194 to 195
- interagency transactions, 17–178
- interest on judgments, 17–206 to 208
- judicial awards, 17–208 to 209
- key features of, 17–60
 - lease and rental agreements, 17–179 to 180
 - legislation, importance of enabling, 16–65
 - lists of, compiled by GAO, 17–67 to 68
 - litigation
 - authority, 17–213 to 215
 - liability for costs and remedies, 17–206 to 209
 - sovereign immunity, *See* subhead sovereign immunity issues
 - state and local taxes, sovereign immunity from, 17–209 to 213
 - “sue-and-be-sued” clauses, 17–94 to 95; 17–199 to 204
 - Tucker Act, 17–204 to 206
 - management of
 - audit responsibilities, *See* subhead audit responsibilities
 - budgetary controls, 17–105 to 107
 - directors, appointment and control of, 17–113 to 119
 - general management laws, 17–175 to 178
 - Government Corporation Control Act, under, *See* Government Corporation Control Act
 - property management, 17–178 to 180
 - Treasury accounts, funds kept in, 17–107 to 109
 - judgments against, payment of, 14–36 to 38
 - market perception of implied government backing, 17–128 to 129
 - miscellaneous receipts statute, 17–149 to 150
 - mixed-ownership, *See* Mixed-ownership government corporations
 - multiple models for, 17–64 to 65
 - National Academy of Public Administration (NAPA)
 - report on basic principles applicable to, 17–62 to 64
 - nonprofit, 17–93
 - opponents to use of, 17–61 to 62
 - payment of judgments against, 14–36 to 38
 - personal property
 - “character and necessity” provisions, 17–138
 - property management, 17–178 to 180
 - policies and principles deriving from NAPA report, 17–63
 - powers
 - common to, 17–66
 - limited to those enumerated in enabling legislation, 17–65
 - printing and binding requirements, 17–182 to 184
 - privacy laws, 17–180 to 182
 - private financing, 17–125 to 130
 - private institutions, conversion to, 17–215 to 216

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Government corporations

- private/public divide, increasing indistinction of, 17–86 to 87
- procurement contracts, 17–170
 - 41 U.S.C. § 5, 17–171
 - Brooks A&E Act, 17–174
 - Competition in Contracting Act, 17–173 to 174
 - Federal Acquisition Regulation (FAR), 17–172 to 173
 - Federal Property and Administrative Services Act, 17–171 to 172
 - Office of Federal Procurement Policy Act, 17–172
 - Service Contract Act of 1965, 17–174 to 175
 - Walsh-Healy Act, 17–174
- production credit associations (PCAs), 17–85 to 86
- program implementation and fiscal autonomy, 17–150 to 163
- program-specific types, 17–85 to 87
- property management, 17–178 to 180
- public buildings and improvements, 17–180
- public enterprise revolving funds, 15–84
- public function, serving, 17–65; 17–68
- public subsidy as attribute of, 17–68
- punitive awards, 17–208
- purpose of, 17–60
- real property, 17–178 to 180
- receipts collected, status of, 17–134 to 137
- relocation assistance, 17–180
- research and development centers, federally-funded, 17–81 to 85
- revolving funds, 17–134 to 137
- self-insurance rule, exceptions to, 4–150 to 151
- settlement of accounts, 17–130 to 134
- sovereign immunity issues, 17–94; 17–199 to 206
 - agency or executive branch, creation of corporation by, 17–94
 - state and local taxes, 17–209 to 213
 - “sue-and-be-sued” clauses, 17–94 to 95; 17–199 to 204
 - Tucker Act, 17–204 to 206
 - waiver of sovereign immunity, 17–94; 17–199 to 206
- Stale Check Act, 17–148
- statutory law affecting, 17–163 to 164
 - administrative claims, 17–185 to 194
 - appropriations acts, 17–145 to 147
 - Civil Service laws, 17–164 to 170
 - creation of corporation by specific legislation, 17–87 to 88; 17–93 to 100
 - creation of corporation in order to carry out terms of legislation, 17–92 to 93
 - criminal law, 17–184 to 185
 - enabling legislation, importance of, 16–65
 - expressly applicable to government corporations, 17–143 to 150
 - fees and user charges, limitations on, 17–126
 - Freedom of Information Act (FOIA), 17–180 to 182
 - general management laws, 17–175 to 178
 - Government Corporation Control Act, *See* Government Corporation Control Act
 - Government in the Sunshine Act, 17–182
 - printing and binding requirements, 17–182 to 184
 - Privacy Act, 17–180 to 182
 - private funding and financing, controls on, 17–129 to 130
 - procurement contracts, *See* subhead procurement contracts
 - property management, 17–178 to 180
 - requirement regarding statutory law, 17–87 to 88; 17–93 to 100
 - Title 31 provisions, 17–147 to 150
- stock and shares
 - capital stock ownership requirement, 17–81; 17–124 to 125
 - funding via federal ownership of capital stock, 17–124 to 125
 - private subscription to, 17–126; 17–128 to 129
 - prohibition on payment or issuance of, 17–74 to 75; 17–81
 - “sue-and-be-sued” clauses, 17–94 to 95; 17–199 to 204
 - supporters of use of, 17–60 to 61
 - supervision by government as attribute of, 17–68
 - surplus property, disposition of, 17–179
 - termination of, 17–215 to 217
 - theory (concept) of, 17–59 to 68
 - Title 31 provisions, 17–147 to 150
 - Title 36, federally chartered under, 17–65; 17–68 to 69; 17–73 to 81
- tort liability, 17–80; 17–186 to 189
- Treasury accounts, funds kept in, 17–107 to 109; 17–149
- Treasury and General Government Appropriations Act, 17–145 to 147
- “twilight-zone” corporations, 17–87
- types of, 17–68 to 87
- user charges and fees

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Government employees

- private financing of, 17–125 to 126
- status of funds, 17–134 to 137
- waiver of sovereign immunity by, 17–94; 17–199 to 206
- wholly-owned, *See* Wholly-owned government corporations
- “without regard” clauses, 17–141 to 143; 17–169
- World Wars stimulating creation of, 17–90 to 92

Government employees

- accountable officers, *See* Accountable officers
- advance payments, 5–43 to 44
- annual leave, 7–38 to 40
- attorney’s fees
 - Back Pay Act, 4–57 to 58
 - Civil Service Reform Act, 4–57
 - claims by government employees, 4–45 to 59
 - discrimination claims, 4–55 to 57
 - Merit Systems Protection Board, 4–57 to 58
 - personnel matters, 4–57 to 59
 - suits against government employees, 4–46 to 55
 - suits against government employees, awarded in, 4–46 to 55
- awards ceremonies, 4–95 to 96
- bonding, 4–154 to 155
- cafeterias for, 4–96 to 97; 4–106
- child care, 4–106 to 109
- citizenship requirements, 4–78
- claims and claims settlement, *See* Claims and claims settlement
- compensation, *See* Compensation
- concert attendance, 4–97 to 98
- cultural awareness programs, 4–98 to 100
- debt and debt collection, *See* Debt and debt collection
- disabled
 - government motor vehicles used by, 15–193 to 194
 - purchase of medical and assistive devices for, 4–205 to 208
- donations to individual government employees,
 - augmentation of appropriations by, *See* Augmentation of appropriations, subhead gifts and donations
- employment offers, Meritorious Claims Act claims for un consummated, 12–271 to 272
- entertainment expenses, *See* Entertainment expenses
- errors by, *See* Clerical error
- expert witness fees and expenses for claims brought by, 4–59
- fin es and penalties, 4–114 to 118

- food and drink for, 4–84 to 86
 - awards ceremonies, at, 4–95 to 96
 - eating facilities, 4–96 to 97
 - free food rule, 4–84 to 85
 - meetings and conventions, attendance at, 4–88 to 94
 - necessary expense doctrine, 4–85 to 86
 - state and local taxes, 4–252
 - summer employees, 4–222
 - training programs, expenses incidental to, 4–94 to 95
 - unusual conditions, working at official duty station under, 4–86 to 88
- foreign countries
 - compensation plans, 7–40 to 41
 - travel to, 7–44
- forfeiture of retirement pay, 4–78 to 79
 - accountability relief for improper payments, 9–117 to 118
 - Hiss, Alger; case of, 4–79 to 80
 - Hiss Act, 4–78
 - statutory law, 4–78 to 79; 4–81
 - types of offenses leading to, 4–80 to 81
 - Uniform Code of Military Justice (UCJM), 4–80 to 81
- funding gaps for payment of, 6–92 to 99
- garnishment of wages, *See* Garnishment
- gifts to individual government employees, augmentation of appropriations by, *See* Augmentation of appropriations, subhead gifts and donations
- health care, *See* Health care
- Hiss, Alger; case of, 4–79 to 80
- Hiss Act, 4–78
- immunity of, 4–46
- insurance coverage, *See* Insurance
- judgments, payment of, *See* Judgments, payment of
- Justice Department, obtaining representation through, 4–47 to 53
- leave, annual, 7–38 to 40
- licenses, 4–210 to 211; 4–254
- medical care, *See* Health care
- meetings and conventions, attendance at
 - District of Columbia, rental of space in, 4–35
 - federally-sponsored meetings, 4–34
 - food and drink, 4–88 to 94
 - Government Employees Training Act, 4–31; 4–195 to 196
 - historical background, 4–29 to 33
 - inability to attend, liability for fees despite, 4–33 to 34

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Government Employees Training Act

- military personnel, 4-35 to 36
 - statutory law regarding, 4-29 to 33
 - Title 31 of US Code, 4-32 to 33
 - membership fees, *See* Fees and dues, subhead membership fees
 - Meritorious Claims Act
 - employment offers, unconsummated, 12-271 to 272
 - erroneous advice given by, 12-276 to 280
 - missing employees, reward for finding, 4-229 to 230
 - morale and productivity, facilities promoting, *See* Morale, welfare, and recreation (MWR) for government employees
 - motor vehicles used by, *See* Motor vehicles
 - NAFI employees not generally regarded as, 17-258
 - NAFIs using services of, 17-238 to 239
 - necessary expense doctrine
 - employment-related expenses, 4-26 to 28
 - necessary expense doctrine applied to expenses of
 - federal credit unions, support authorized for, 4-26 to 27
 - food and drink, 4-85 to 86
 - outplacement assistance for terminated employees, 4-27
 - postage and mailing expenses, 4-25
 - publications as necessary expenses, 4-25 to 26
 - training as necessary expense, 4-23 to 24; 4-27
 - travel as necessary expense, 4-24 to 25
 - occupational licensing requirements, 4-210 to 211; 4-254
 - offices of
 - decorative items, 4-208 to 210
 - equipment and furniture, 4-208
 - offsets, *See* Offsets
 - parking, *See* Parking
 - payment of judgments, *See* Judgments, payment of
 - personal expenses and furnishings of government employees, *See* Personal expenses and furnishings of government employees
 - productivity and morale, facilities promoting, *See* Morale, welfare, and recreation (MWR) for government employees
 - qualification expenses, 4-210 to 211; 4-254
 - recording obligations
 - annual leave, 7-38 to 40
 - compensation, 7-38 to 41
 - foreign countries
 - compensation plans for, 7-40 to 41
 - travel expenses, 7-44
 - training, 7-41 to 42
 - transfer and relocation costs, 7-44 to 46
 - travel expenses, 7-42 to 44
 - uniform allowances, 7-42
 - recreational facilities, *See* Morale, welfare, and recreation (MWR) for government employees
 - relocation assistance
 - available assistance, 7-44 to 46
 - grant matching share provisions and relocation allowances, 10-64
 - retirement pay
 - forfeiture of, *See* subhead forfeiture of retirement pay
 - offset of, 13-135 to 138
 - trust obligations of government, 17-279
 - rewards, *See* Rewards
 - state and local taxes paid by, 4-249
 - health care, 4-249
 - income taxes, 4-253
 - lodging, 4-251 to 252
 - meal taxes, 4-252
 - motor vehicle rentals, 4-252
 - occupational license fees, 4-254
 - parking, 4-250 to 251
 - possessory interest taxes, 4-253 to 254
 - tolls, 4-252 to 253
 - travel-related expenses, 4-251 to 252
 - summer employees, food and drink for, 4-222
 - termination of debt collection action, 13-67 to 69
 - Training, *See* Training
 - travel by, *See* Travel
 - uniform allowances, 7-42
 - welfare facilities, *See* Morale, welfare, and recreation facilities for government employees
 - witness fees and expenses for claims brought by, 4-59
- Government Employees Incentive Awards Act, 4-135 to 139**
- administrative discretion, 4-138
 - agency administrative interpretations, 4-135 to 136
 - food and drink incidental to awards ceremonies, 4-95 to 96
 - government corporations, applicability to, 17-165
 - limitation of awards to government employees, 4-138
 - necessary expenses doctrine, 4-136 to 137
- Government Employees Training Act**

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Government in the Sunshine Act

- food and drink incidental to training programs, 4–94 to 105
- government corporations, applicability to, 17–165
- interagency transactions, authorization of, 15–75 to 76
- lobbying, 4–184 to 185
- meetings and conventions, government employees’ attendance at, 4–31; 4–195 to 196
- membership fees authorized under, 4–191

Government in the Sunshine Act

- attorney’s fees awards under, 14–90
- government corporations, 17–182

Government Losses in Shipment Act (GLISA), 9–49

- claims and claims settlement under, 12–124 to 127

Government Management Reform Act of 1994 and government corporations, 17–177 to 178

Government National Mortgage Association (Ginnie Mae)

- classification of, 17–71
- creation of, 17–92

Government Performance and Results Act and government corporations, 17–177

Government Printing Office, requirement to use, 17–182 to 184

Government procurement contracts

- advance payments, *See* Advance payments, subhead procurement contracts
- government corporations, *See* Government corporations, subhead procurement contracts
- NAFIs, *See* Nonappropriated fund instrumentalities (NAFIs), subhead procurement contracts

Government property

- augmentation of appropriations
 - excess, sale of, 6–135
 - loss of or damage to property, recovery of, 6–123 to 126
- found property that has been lost, ownership of, 12–284 to 285
- insurance against losses in shipment, 4–154
- personal property, *See* Personal property
- real estate, *See* Real property
- reward for finding lost, stolen, or missing property, 4–230 to 231
- shipment of, *See* Shipment of government property
- user charges, 15–142
- voluntary services prohibition, exception to, 6–70 to 71

Governmental receipts defined, 2–7 to 9

Government-sponsored enterprises (GSEs)

- government corporations, 17–70 to 73
- guaranteed and insured loans, 11–5

Grain Standards Act, user charges under, 15–161

Gramm-Rudman-Hollings Act, *See* Balanced Budget and Emergency Deficit Control Act of 1985 (Gramm-Rudman-Hollings Act)

Grants, 10–3 to 4; 10–18

- accounting responsibilities, 10–79 to 80
- addition of program income to funds, 10–57
- Administrative Procedure Act, 10–26 to 27
- advance payments, 5–43; 10–47
 - cash management issues, 10–48 to 50
 - interest on, *See* Interest on grant advances
- agency regulations
 - common rules, overview of, 10–27 to 29
 - importance of determining parameters of grant authority, 10–24 to 27
 - lobbying restrictions, 10–29
 - Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, 10–27 to 28
- agents of government, grantees not regarded as, 10–31
- allowable and unallowable costs, 10–74 to 77
 - accounting responsibilities, 10–79 to 80
 - defined, 10–74
 - determination of, 10–76
 - direct costs, 10–75
 - indirect costs, 10–75
 - litigation regarding, 10–77 to 79
 - overallocation, 10–75
 - overruns, 10–77
 - pre-award costs, retroactive funding of, 10–80 to 82
 - recovery of unallowable costs, *See* subhead recovery of grantee indebtedness
- amount appropriated, 10–23 to 24
- apportionment of appropriations
 - advance payments and cash management concerns, 10–48 to 50
 - misapportionment, recovery of, 10–83
- audit and review
 - contracting by grantees, review of, 10–29 to 30
 - funds in hands of grantee, federal control of, 10–41 to 47
 - Single Audit Act, 10–38 to 41
- authority

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

- Administrative Procedure Act, 10–26 to 27
- agency regulations, importance of, 10–24 to 27
- Federal Grant and Cooperative Agreement Act, under, 10–11 to 15
- availability of appropriations, 10–20 to 24
- block grants, *See* Block grants
- bona fide need for grant, continuation of, 10–72; 10–73
- cash management issues, 10–48 to 50
- categorical grants, 10–35 to 36
- changes in grant situations
 - bona fide need for grant, continuation of, 10–72; 10–73
 - community served by grant, change in, 10–73
 - replacement grants, 10–71 to 72
 - research objectives of grant, change in, 10–74
 - substitution of grantee, 10–72 to 73
 - use of grant funds, change in, 10–74
- compensation restrictions, 10–42
- competition for discretionary grant awards, 10–15 to 17
- congressional power of the purse, as exercise of, 10–19 to 20
- consideration, meaning and purpose of, 10–6 to 7
- contracting with third parties by grantees
 - liability of government to third parties, 10–31 to 33
 - review of, 10–29 to 30
- contracts, distinguished from
 - bid protests, 10–16
 - elements of contract different or not applicable to grants, 10–6 to 9
 - Federal Grant and Cooperative Agreement Act, 10–9 to 15
 - historical background, 10–4 to 9
 - proper instrument, guidelines for choosing, 10–11 to 14
- cooperative federalism, matching share provisions known as, 10–59
- costs, allowable and unallowable, *See* subhead allowable and unallowable costs
- cost-sharing, 10–58
 - maintenance of effort requirement, 10–67 to 70
 - matching share provisions, *See* subhead matching share provisions
 - non-supplant provisions, 10–69 to 70
 - program income, 10–57
- criminal law, 10–46
- cross-cutting grants, 2–25 to 26
- debarment in assistance context, Executive Order 12549 directed at, 10–28 to 29
- debt collection, *See* subhead recovery of grantee indebtedness
- deduction of program income from costs, 10–57
- defined, 10–3 to 4; 10–4
- disbursement practices, 10–48 to 50
- discretionary grant awards, competition for, 10–15 to 17
- discrimination, prohibitions on, 10–44
- Drug-Free Workplace Act of 1988, 10–29
- duration or time, appropriations based on, 10–23
- earmarking, 10–23 to 24
- embezzlement, 10–46
- eminent domain, funds received under doctrine of, 10–64
- entitlement grants, 10–17
- erroneously awarded funds, recovery of, 10–83
- expenditures
 - allowable and unallowable, *See* subhead allowable and unallowable costs
 - recovery of unallowable expenditures, *See* subhead recovery of grantee indebtedness
 - restrictions on, 10–41 to 47
- federal carrot, matching share provisions known as, 10–60
- Federal Grant and Cooperative Agreement Act, 10–9 to 15
- formula grants, 10–35
- funds in hands of grantee, control over, 10–41 to 47
- historical background
 - categorical grants and block grants, 10–35 to 36
 - contracts, grants distinguished from, 10–4 to 9
- income of program, 10–56 to 58
- interest on advances, *See* Interest on grant advances
- intermediaries, 10–13 to 15
- liability of government for acts of grantees
 - agents of government, grantees not regarded as, 10–31
 - contractual liability to third parties, 10–31 to 33
 - tortious conduct by grantees, 10–33 to 35
- litigation
 - allowable and unallowable costs, 10–77 to 79
 - recovery of grantee indebtedness, 10–84 to 89
- lobbying, used for, 4–179 to 184
- lobbying restrictions, 10–29
- local share, *See* subhead matching share provisions
- loss of use of funds by government, 10–48 to 50

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Grass roots lobbying

- maintenance of effort requirement, 10–67 to 70
- mandatory grant programs, 10–15
- matching share provisions, 10–59 to 61
 - another federal grant program, matching with funds from, 10–62 to 64
 - different agencies, payments by, 10–64 to 66
 - eminent domain, funds received under doctrine of, 10–64
 - hard matches, 10–61 to 62
 - program income, 10–57
 - relocation allowances, 10–64
 - soft matches, 10–61 to 62
- meetings and conventions, non-government personnel attendance at, 4–41 to 42
- misapportionment, recovery of, 10–83
- misuse of funds, 10–84
- non-supplant provisions, 10–69 to 70
- obligation of appropriations
 - changes in grants, *See* subhead changes in grant situations
 - grants, obligations entailed by, 10–8 to 9
 - replacement grants, 10–71 to 72
 - requirement for obligation, 10–70
 - substitution of grantee, 10–72 to 73
- offset of claims to recover indebtedness, 10–89 to 94
- pre-award costs, retroactive funding of, 10–80 to 82
- program income, 10–56 to 58
- project grants, 10–35
- property interest of government in funds, 10–46
- protests regarding awards of, 10–16 to 17
- purpose availability, 10–21 to 22
- quantum meruit principles, applicability of, 10–7
- recording obligations, 7–32
- recordkeeping requirements, 10–79 to 80
- recovery of grantee indebtedness
 - CETA programs, cases involving, 10–87 to 88
 - common law right to, 10–89
 - erroneously awarded funds, 10–83
 - government's duty to recover, 10–83 to 89
 - litigation regarding, 10–84 to 89
 - misapportionment, 10–83
 - misuse of funds, 10–84
 - offset of claims, 10–89 to 94
 - statutory requirements, 10–83 to 84
 - withholding of claims, 10–89 to 94
- regulations, *See* subhead agency regulations
- relocation allowances and matching share provisions, 10–64
- replacement grants, 10–71 to 72
- restrictions on expenditures, 10–41 to 47
- retroactive funding, 10–80 to 82
- Single Audit Act, 10–38 to 41
- state and local governments
 - common rules for, 10–27 to 28
 - interest on advances to state governments, 10–53 to 56
 - Single Audit Act, 10–38 to 41
- state and local taxes, no immunity from, 10–42 to 43
- statutory construction, 10–18 to 19
- statutory law
 - lobbying, 4–179 to 184
 - recovery of funds, 10–83 to 84
 - statutory construction, 10–18 to 19
- suspension in assistance context, Executive Order 12549 directed at, 10–28 to 29
- tax immunity, lack of, 10–42 to 43
- terms and conditions, right to require, 10–19 to 20
- theft of funds, 10–46
- tortious conduct by grantees, liability for, 10–33 to 35
- trust theory of grant funds, 10–45 to 46
- types of, 10–35 to 38
- unallowable costs, *See* subhead allowable and unallowable costs
- Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, 10–27 to 28
- user charges as condition of, 15–176 to 179
- withholding of claims to recover indebtedness, 10–89 to 94

Grass roots lobbying, *See* Lobbying, subhead indirect or grass roots lobbying

Grazing rights and real property jurisdiction, 16–114; 16–116

Greeting cards prohibited as personal expense, 4–212 to 213

Grievance procedures and accountability relief, 9–120

Gross receipt state and local taxes, immunity of federal government from payment of, 4–237; 4–240; 4–243 to 245

Groundbreaking ceremonies, 4–214 to 215

GSA, *See* General Services Administration (GSA)

GSEs (government-sponsored enterprises)

government corporations, 17–70 to 73

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Guaranteed and insured loans

- guaranteed and insured loans, 11-5
- Guaranteed and insured loans, 11-3 to 6**
 - administration
 - expenses, 11-9
 - responsibility for, 11-9
 - amount of liability on default
 - borrower liability, 11-57 to 63
 - government liability, 11-55 to 57
 - amount of loan
 - appropriation acts, authority limited to amounts provided in, 11-11 to 12
 - maximum amount, 11-38 to 40
 - minimum program level as ceiling, 11-11 to 12
 - Antideficiency Act issues, 11-12; 11-18
 - authority, 2-9 to 10
 - appropriation acts, authority limited to amounts provided in, 11-11 to 12
 - budget authority, *See* subhead budgetary treatment
 - contingent liability, loan guarantee authority limited to ceilings on, 11-11 to 12
 - credit authority, 11-11 to 12
 - debt collection, 11-63 to 65
 - minimum program level as ceiling, 11-11 to 12
 - program authority, 11-7
 - sources of, 11-7 to 9
 - valid guarantee, determining existence of, 11-23 to 26
 - borrowers
 - coverage of, 11-32 to 37
 - default, liability on, 11-57
 - eligibility criteria, 11-32 to 33
 - owner/lessee requirement for National Housing Act property insurance programs, 11-42 to 44
 - purpose of loan
 - change in, 11-36 to 37
 - consistency with program statute and regulations, 11-34 to 36
 - small business investment companies (SBICs), 11-26 to 28
 - substitution of, 11-33 to 34
 - budgetary treatment, 11-9
 - appropriation acts, authority limited to amounts provided in, 11-11 to 12
 - before Federal Credit Reform Act of 1990 (FCRA), 11-10 to 12
 - minimum program level as ceiling, 11-11 to 12
 - reform, need for, 11-11 to 13
 - under Federal Credit Reform Act of 1990 (FCRA), *See* Federal Credit Reform Act of 1990 (FCRA)
 - cash disbursement by government, 11-9
 - collateral protection against defaults, 11-65 to 68
 - contingent liability, loan guarantee authority limited to ceilings on, 11-11 to 12
 - coverage
 - borrowers, 11-32 to 37
 - lenders, 11-20 to 32
 - credit authority, 11-11 to 12
 - credit program accounts, 11-14 to 15
 - debt collection, 11-63 to 65
 - defaults, 11-51 to 53
 - borrower liability, 11-57 to 63
 - collateral protection against, 11-65 to 68
 - debt collection, 11-63 to 65
 - government liability, amount of, 11-55 to 57
 - major risk, as, 11-5
 - notice requirements, 11-50
 - obligation of government upon, 11-51 to 53
 - scope of government guarantee upon, 11-53 to 55
 - Veterans' Home Loan Guarantee Program, *See* Veterans' Home Loan Guarantee Program
 - defined, 11-3
 - denied applications, review of, 11-6
 - distinctions between guaranteed loans and insured loans, 11-3 to 4
 - eligibility criteria
 - borrowers, 11-32 to 33
 - debt instruments, 11-20 to 22
 - failure to meet, 11-37 to 38
 - lenders, 11-20 to 22
 - entitlement programs, partial exemption from FCRA requirements for, 11-19 to 20
 - expenditures to protect collateral, 11-65 to 68
 - failure to comply with terms and conditions, 11-37 to 38
 - Federal Credit Reform Act of 1990 (FCRA), *See* Federal Credit Reform Act of 1990 (FCRA)
 - Federal Financing Bank, 11-28 to 32
 - fee for guarantee paid under Small Business Administration (SBA) business loan program, 11-47 to 50
 - financing accounts, 11-14 to 15
 - fraud, 11-53 to 55
 - GAO, involvement of, 11-6
 - government-sponsored enterprises (GSEs), 11-5

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Guaranteed and insured loans

historical background, 11-10 to 12
 initial lenders, coverage of, 11-20 to 32
 insurance programs, partial exemption from FCRA
 requirements for, 11-20
 interest, 11-6
 lenders
 coverage of, 11-20 to 32
 eligibility criteria, 11-20 to 22
 Federal Financing Bank, 11-28 to 32
 initial, 11-20 to 32
 minority enterprise small business investment
 companies (MESBICs), 11-28
 Small Business Administration (SBA), 11-26 to 32;
 11-28 to 32
 small business investment companies (SBICs), 11-26
 to 28
 subsequent, 11-20 to 32
 substitution of, 11-22 to 23
 valid guarantee, determining existence of, 11-23 to 26
 liability of government on default, amount of, 11-55 to 57
 liquidating accounts under FCRA for pre-1992
 commitments, 11-18 to 19
 maturity
 lessees as borrowers under National Housing Act
 property insurance programs, 11-43
 maximum term of, 11-40 to 42
 maximum amount of loan, 11-38 to 40
 maximum maturity term, 11-40 to 42
 minimum program level as ceiling, 11-11 to 12
 minority enterprise small business investment
 companies (MESBICs), 11-28
 misrepresentation, 11-53 to 55
 modifications
 post-1991 commitments, 11-16 to 17
 pre-1992 commitments, 11-19
 National Housing Act property insurance programs,
 See National Housing Act property insurance programs
 necessary expense doctrine regarding collateral
 protection against default on, 11-64
 negligence, 11-53 to 55
 note, requirements regarding execution of, 11-44 to 45
 obligational treatment, 11-9
 appropriation acts, authority limited to amounts
 provided in, 11-11 to 12
 before Federal Credit Reform Act of 1990 (FCRA),
 11-10 to 12

default, obligation of government upon, 11-51 to 53
 minimum program level as ceiling, 11-11 to 12
 recordation, 11-10
 reform, need for, 11-11 to 13
 under Federal Credit Reform Act of 1990 (FCRA),
 See Federal Credit Reform Act of 1990 (FCRA)
 percentage of guarantee, 11-5
 premium payments on loans available under National
 Housing Act property insurance programs, 11-45 to 47
 program accounts, 11-14
 program authority, 11-7
 purpose availability and expenditures to protect
 collateral, 11-65 to 66
 purpose of loan, 11-4
 change in, 11-36 to 37
 consistency of loan purpose with program statute and
 regulations, 11-34 to 36
 recordable obligation, occurrence of, 11-10
 reform, need for, 11-11 to 13
 reporting requirements, 11-45
 review of denied applications, 11-6
 risks involved in, 11-5
 defaults, *See* Defaults
 FCRA and risk assessment, 11-14
 limits on, 11-53 to 55
 secondary market, 11-4 to 5
 Small Business Administration (SBA), under, *See* Small
 Business Administration (SBA) loans
 statutory law
 appropriation acts, authority limited to amounts
 provided in, 11-11 to 12
 authority, 11-7 to 8
 credit authority, 11-11 to 12
 discretion of administering agency, allowance of, 11-6
 purpose of loan consistent with, 11-34 to 36
 subsequent lenders, coverage of, 11-20 to 32
 subsidy element, 11-12 to 13
 substitution
 borrowers, 11-33 to 34
 lenders, 11-22 to 23
 terms and conditions, 11-37 to 38
 default notice requirements, 11-50
 failure to comply with, 11-37 to 38
 fee for guarantee paid under Small Business
 Administration (SBA) business loan program, 11-47
 to 50

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

maturity requirements, *See* subhead maturity
 maximum amount of loan, 11–38 to 40
 National Housing Act property insurance programs,
 See National Housing Act property insurance
 programs
 note, requirements regarding execution of, 11–44 to
 45
 owner/lesSee requirement for National Housing Act
 property insurance program borrowers, 11–42 to 44
 premium payments on loans available under National
 Housing Act property insurance programs, 11–45 to
 47
 reporting requirements, 11–45
 risk of default, types and degree covered, 11–53 to 55
 Small Business Administration (SBA) business loan
 program, *See* Small Business Administration (SBA)
 loans
 valid guarantee, determining existence of, 11–23 to 26
 Veterans’ Home Loan Guarantee Program, *See* Veterans’
 Home Loan Guarantee Program
Guard services, *See* Anti-Pinkerton Act

H

**Hardship acquisitions, relocation assistance for persons
 forced to relocate due to federal programs, 16–70**
Hatch Act Reform Amendments (5 U.S.C. § 5520a)
 providing general garnishment authority, 14–46
Hazardous Substance Superfund trust fund, 17–274;
 17–305
Health care
 air purifiers, 4–208
 disabled government employees, 4–205 to 208
 interagency transactions under Economy Act regarding
 medical services and facilities, 15–64 to 65
 items related to health and medical needs, 4–205 to 208
 medical treatment, 4–200 to 205
 Medicare reimbursements, interest on, 14–107
 physical fitness programs, 4–202 to 203
 primary benefit of the government standard, 4–201;
 4–204
 smoking cessation programs, 4–202
 taxes, payment of, 4–249
Hearings determining statutory construction, 2–68 to 69
“Hereafter” as word of futurity, 2–29

Highway construction

public improvements, 16–215 to 217
 public utilities relocation assistance under
 23 U.S.C. § 123, 16–94 to 95
 trust funds, 17–304 to 305

Hiss, Alger, 4–79 to 80

Hiss Act compensation restrictions on government employees, 4–79

Historical background to appropriations. *See also* more specific topics

Civil War period, 1–9
 early 20th century, 1–9 to 10
 first general appropriation act, passage of, 1–8
 post-colonial period, 1–8 to 9
 World War II, decades following, 1–10

Holiday items

cards, 4–212 to 213
 decorations, 4–214
 gifts, 4–128 to 131

Home

expenses associated with working at,
 See Telecommuting
 government improvements to private residences, 16–219
 to 220
 relocation from, *See* Relocation assistance

Homestead riots, 4–139 to 140

Home-to-work (commuting) expenses, 4–222 to 223

chauffeurs, 15–202 to 204
 government motor vehicles used for home-to-work
 transportation, 15–188 to 192

Honoraria

augmentation of appropriations via, 6–128
 necessary expense doctrine, 4–27

Hoover, Herbert, 17–8

Horde of invading Huns, claimants compared to, 12–3

House Ways and Means Committee, establishment of, 1–8 to 9

Housing and Community Development Act of 1974, grant matching share provisions of, 10–62 to 63

Housing generally, *See* Residence

Hunting and real property jurisdiction, 16–115

I

“I don’t like authority...,” Vol. V, page iv

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Illegal or improper payment, liability of accountable officers for

Illegal or improper payment, liability of accountable officers for, *See* Accountable officers

Immigration laws and NAFI employees, 17–267

Immunity

- government employees, 4–46
- sovereign, *See* Sovereign immunity
- state and local taxes, immunity of federal government from payment of, *See* Taxation

Impairment and revolving funds, 15–117 to 119

Implied contracts, claims and claims settlement, *See* Claims and claims settlement

Implied versus express acts

- construction of law as making an appropriation, express statement required for, 2–13 to 17
- repeal or amendment of legislation by implication
 - exceptions to prohibition on, 2–55 to 57
 - prohibition on, 2–37

Impoundment, 1–19 to 22

- continuing resolution, duration of, 8–30 to 31
- judgments, payment of, 14–42 to 43
- zero funding under lump-sum appropriations to avoid, 6–167

Impoundment Control Act of 1974, 1–19 to 22

- apportionment of appropriations, 6–79
- continuing resolutions, 8–30

Imprest funds (petty cash)

- accountability attached to, 9–14 to 17
- illegal or improper payment, liability triggered by, 9–97 to 98

Improper or illegal payment, liability of accountable officers for, *See* Accountable officers

Improvements

- government real property, to, *See* Public buildings and improvements
- non-government real property, to, 16–206 to 220
 - airports, 16–217 to 218
 - exceptions to specific authorization requirement, 16–207
 - Federal Aviation Administration (FAA), 16–217 to 218
 - “incident and essential to authorized purpose” exception, 16–208
 - leased property, 16–210 to 213
 - necessary expense doctrine, 16–208
 - permanent improvements, specific authorization requirement applicable to, 16–207
 - principal benefit of government standard, 16–209
 - private residences, 16–219 to 220
 - protection of government interests standard, 16–210
 - public improvements, 16–215 to 217
 - reasonableness of cost standard, 16–208 to 209
 - research needs, 16–213 to 215
 - roads and sidewalks, 16–215 to 217
 - specific authorization requirement, 16–206 to 210
 - public, 16–215 to 217

Incentive awards for government employees,

See Government Employees Incentive Awards Act

Incentive music, 4–105 to 106

“Including” language and amount appropriated, 6–8

Inconsistencies between authorization and

appropriation acts, 2–33 to 36

- amount, variations in, 2–39 to 43
- duration or time, variations in, 2–44 to 48
- lack of authorization, appropriation proceeding despite, 2–57 to 58
- principles governing, 2–36 to 39
- purpose or obligation, variations in, 2–43 to 44
- ratification by appropriation, 2–52 to 54
- repeal or amendment of legislation by implication, exceptions to prohibition on, 2–55 to 57
- sequence of passage of appropriations and authorization acts
 - appropriations passed before authorization, 2–48 to 50
 - enactment on same day, 2–50 to 52

Indebtedness, *See* Debt and debt collection

Indefinite appropriations

- amount or monetary limit, appropriations based on presence or absence of, *See* Amount appropriated
- duration or time, appropriations based on, *See* No-year appropriations

Indemnification agreements, 6–41 to 42

- Adequacy of Appropriations Act requirements, 6–31
- authorization, 6–34 to 41
- Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA), indemnity payments under, 14–57
- funding problems, 6–40 to 41
- government employees and individual officers, 14–23
- judgments, payments of
 - Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA), indemnity payments under, 14–57
 - individual officers and government employees, indemnity programs for, 14–23

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Interagency claims

- purpose availability, 6–34 to 35
- statutory authorization, 6–39 to 40
- tort liability, 6–33
- unlimited liability, prohibition of, 6–30 to 34
- Independent Offices Appropriation Act (IOAA)**
 - benefit justifying fee, identifying, 15–140 to 145
 - calculation of fee, 15–148 to 151
 - Customs Service and, 15–171 to 176
 - disposition of fees under, 15–165
 - establishment of fee under, 15–139 to 151
 - fees vs. taxes authorized by, 15–137 to 139
 - historical background, 15–135 to 137
 - “in pari materia” with, statutes regarded as, 15–157 to 159
 - incorporation into other fee statutes by reference, 15–156 to 157
 - lease-purchase agreements, 16–156 to 157
 - public vs. private benefit, 15–140 to 145
 - refunds, 15–151 to 154
 - regulations for assessing fees, 15–139 to 140
 - relationship to other fee statutes, 15–154 to 156
 - statutes entirely independent of, 15–159 to 165
 - taxes vs. fees authorized by, 15–137 to 139
- “Index,”** “If you don’t find it in the...,” Vol. V, page iv
- Indian tribes and tribal lands**
 - criminal law applicable to, 16–107 to 108
 - disposition of property by donation to, 15–21
 - eminent domain applicable to, 16–12 to 13
 - judgments in favor of, payment of, 14–66 to 68
 - real property acquisition
 - eminent domain, 16–12 to 13
 - statutory authority requirement, 16–23
 - statutory authority requirement for real property acquisition from Indian tribal funds, 16–23
 - trust funds, 17–289 to 290
 - trustee obligations of government, 17–275 to 277
- Indirect accomplishment of purpose in place of direct actions not permitted,** 4–5
- Indirect lobbying,** *See* Lobbying
- Industrial revolving funds,** 15–87; 15–113
 - Defense Department, 15–126
 - obligations, 15–113
- Information services, user charges for,** 15–142 to 143
- Informers, rewards for,** *See* Rewards
- In-kind payments**
 - accountability attached to cash-equivalent items, 9–20 to 21
 - government debt, 13–82
- Inspector General Act, government corporations,** 17–175 to 176
- Installment payments**
 - debt and debt collection, 13–29 to 32
 - payment of judgments, 14–16 to 18
- Insurance,** 4–144
 - agencies and departments, 4–147 to 150
 - augmentation of appropriations from contract payments, 6–120
 - bonding of government personnel, 4–154 to 155
 - FRCA exemptions for certain insurance programs, 11–20
 - government contractors, property owned by, 4–151 to 152
 - government corporations, 4–150 to 151
 - loans, guaranteed and insured, *See* Guaranteed and insured loans
 - losses in shipment of government property, 4–154
 - mobile home loan insurance program, offsets against claims under, 13–124
 - National Housing Act property insurance programs, *See* National Housing Act property insurance programs
 - property, *See* Property insurance
 - self-insurance rule, *See* Self-insurance rule
 - shipment of government property, losses in, 4–154
 - subrogation awards, insurance company debt set off against, 13–123
 - tort liability
 - motor vehicles used by government employees, 4–152 to 154
 - self-insurance rule, 4–146 to 147
- Intent**
 - Antideficiency Act violations involving obligation or expenditure in excess or advance of appropriations, intent of contracting officer and, 6–48 to 50
 - statutory law, *See* Statutory construction
- Interagency claims,** 12–161 to 164
 - debt and debt collection, 13–20
 - Economy Act exceptions to general rule, 12–166 to 168
 - exceptions to general rule, 12–162 to 164
 - government corporations, 17–194 to 195
 - personal property loans, 12–164 to 165
 - real property, claims involving, 12–168 to 170
 - repairs for future use of borrowing agency, 12–166
 - revolving funds, claims involving, 12–165 to 166
 - statutory law, 12–162 to 163

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Interagency transactions

trust exception to general rule, 12–163 to 164
trust funds, 17–292 to 293

Interagency transactions, 7–22; 15–21 to 81

ability of performing agency to provide goods or services, 15–25 to 27
accounting for payments, 15–32 to 33
“actual cost” requirements, 15–36 to 41; 15–59
administrative functions, no transfer of, 15–68 to 70
administrative support services, 15–63
advance payments, 15–32 to 34
allowed goods and services, 15–52 to 66
appropriations received for required goods and services, Economy Act not usable for, 15–66 to 68
audit and review, 15–49 to 52
authorization, 7–22 to 26
 Defense Department, 15–76
 District of Columbia, 15–76 to 77
 Economy Act, 15–21 to 24
 Government Employees Training Act, 15–75 to 76
 National Academy of Sciences, 15–77 to 78
 National Archives and Records Administration (NARA), 15–78 to 79
 other than Economy Act, 15–74 to 79
 Tennessee Valley Authority (TVA), 15–76
availability of funds for, 15–24 to 25
best interests of government requirement, 15–25
boards, committees, and commissions, interagency funding of, *See* Boards, committees, and commissions
certification, 15–49 to 52
commercial contracts for, 15–70 to 74
common services, 15–60 to 62; 15–79 to 81
Congress
 detailing of personnel to congressional committees, 15–52 to 57
 Economy Act, coverage by, 15–29 to 30
contracting out, 15–70 to 74
cross-certification, 15–49 to 52
Defense Department
 authorization of transactions by, 15–76
 payment provisions, 15–34; 15–52
disposition of property by reassignment, 15–14 to 15
District of Columbia, authorization by, 15–76 to 77
Economy Act, 7–22 to 26; 15–21 to 74. *See also* Economy Act
exemptions, limitations, and restrictions on agencies, effect of, 15–45 to 49; 15–66 to 70

facilities, federal, 15–63 to 64
franchise fund pilot program, 15–79 to 81
“funds available” provision of Economy Act, 15–24 to 25
government corporations, 17–178
Government Employees Training Act authorization of, 15–75 to 76
inspection of personal property, 15–78
inventory or stock, orders from, 7–26 to 27
loans
 personal property, 15–57 to 60
 personnel, loan or detail of, 15–52 to 57
“lower cost” determinations, 15–27 to 28; 15–72, 73
medical services and facilities, 15–64 to 65
motor vehicles, 15–182 to 183
NAFIs, with, *See* Nonappropriated fund instrumentalities (NAFIs)
National Academy of Sciences, authorization by, 15–77 to 78
National Archives and Records Administration (NARA), authorization by, 15–78 to 79
obligation/deobligation, 15–42 to 45
occasional need of one agency for goods and services
 another agency performs or produces regularly, 15–64
off-loading provisions, 15–70 to 74
outsourcing contracts, 15–70 to 74
payment provisions, 15–31 to 36; 15–49 to 52
permanent transfers, 15–59 to 60
personal property, loan of, 15–57 to 60
personnel, loan or detail of, 15–52 to 57
policy and procedures manual, 15–29
prohibited goods and services, 15–66 to 70
project orders, 7–27 to 28
real property, statutory authority requirement not applicable to, 16–20
real property disposition, 16–222 to 224
reimbursement, payment by, 15–32 to 34
required goods and services, not usable for received for, 15–66 to 68
specific definition of allowable goods and services, lack of, 15–62
statutory, 7–30 to 32
Tennessee Valley Authority (TVA), authorization by, 15–76
wide-ranging nature of allowable goods and services, 15–62 to 66
written agreement requirements, 15–28 to 29

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Interest on judgments (i.e., against the government)
Interdepartmental waiver doctrine, 12-161**Interest in property**

grant funds, 10-46

taking versus tort, 12-60 to 62

Interest income treatment, revolving funds, 15-115**Interest on claims (i.e., asserted against the government), 12-214 to 243**

bid protests, 12-217

computation of interest

formula for, 12-242 to 243

Prompt Payment Act, 12-234 to 235

Contract Disputes Act (CDA), 13-38

contracts

bid protests, 12-217

Contract Disputes Act (CDA), 12-218 to 221

no-interest rule in context of, 12-216 to 218

Prompt Payment Act, *See* Prompt Payment Act

foreign countries, claims arising in, 12-215

government employees, 12-239 to 242

historical background, 12-215

liability of accountable officers for, 9-24; 9-25

Meritorious Claims Act, 12-261 to 262

military personnel, 12-239 to 242

no-interest rule, 12-214 to 216

contracts, 12-216 to 239

foreign countries, 12-215

private relief legislation, 12-215

statutes, 12-214

private relief legislation, 12-215

Prompt Payment Act, *See* Prompt Payment Act

rates under Prompt Payment Act, 12-234 to 235

sovereign immunity precludes, 12-214 to 216

Interest on debt (i.e., asserted by the government),

13-32 to 45

accrual, 13-35

American rule for payments less than full amount due,
13-37

common law, 13-33 to 34

computation, 13-36

computation of interest, 13-36

Contract Disputes Act (CDA), 13-38

criminal penalties, 13-40

Debt Collection Act of 1982, 13-34 to 40

equity and good conscience standard for waivers on,
13-37

Federal Claims Collection Act and Standards, 13-33

fines and penalties, 13-40

grace period, 13-37

historical background, 13-33

interest on interest, 13-36 to 37

rates of interest, 13-35

state and local governments, charged to, 13-42 to 45

statutory law allowing waiver of, 13-38

waivers, 13-37 to 38

Interest on grant advances, 10-50 to 53

fines and penalties, 10-48 to 49

state governments, grants to, 10-53 to 56

Interest on guaranteed and insured loans, 11-6**Interest on judgments (i.e., against the government),**

14-100 to 136

Back Pay Act, 14-103 to 104

calculation of interest on district court judgments,
14-131 to 132

Civil Rights Act of 1964, Title VII, 14-107 to 108

commercial venture exception to no-interest rule, 14-113
to 115

Comprehensive Environmental Response,

Compensation, and Liability Act (CERCLA), 14-108

Contract Disputes Act (CDA), 14-107

Court of Federal Claims, 14-118 to 121

Court of International Trade, 14-106 to 107

delay compensation in patent infringement cases, 14-112
to 113

direct condemnation, 14-110 to 111

district courts, 14-122

accrual period, 14-129 to 130

applicability, 14-122 to 127

calculation of interest, 14-131 to 132

Federal Courts Improvement Act (FCIA), 14-126 to
127

Federal Tort Claims Act (FTCA), 14-122 to 125

filing procedures, 14-127 to 128

final judgment, determining, 14-130 to 131

historical background, 14-126

implementation, 14-127 to 132

interest addressed in judgment, 14-132

Little Tucker Act, 14-125

unsuccessful government appeals requirement,
14-128 to 129

Equal Access to Justice Act (EAJA), 14-105 to 106

Federal Claims, Court of, 14-118 to 121

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Intergovernmental Cooperation Act of 1968 (IGCA) and interest on grant advances to state governments

- Federal Courts Improvement Act (FCIA), 14–116 to 117; 14–126 to 127
 - Federal Tort Claims Act (FTCA), 14–122 to 125
 - Fifth Amendment takings, 14–109 to 110
 - delay compensation in patent infringement cases, 14–112 to 113
 - direct condemnation, 14–110 to 111
 - inverse condemnation, 14–111 to 112
 - government corporations, 17–206 to 208
 - hidden interest in judgment, 14–101
 - International Trade, Court of, 14–106 to 107
 - inverse condemnation, 14–111 to 112
 - IRC rate, 14–134 to 135
 - Little Tucker Act, 14–125
 - Medicare reimbursements, 14–107
 - naval law, 14–109
 - no-interest rule, 14–100 to 103
 - commercial venture exception to, 14–113 to 115
 - Fifth Amendment takings as exception to, *See* subhead Fifth Amendment takings
 - nonstatutory exceptions to, *See* subhead nonstatutory exceptions to no-interest rule
 - statutory exceptions to, *See* subhead statutory law authorizing
 - nonstatutory exceptions to
 - commercial ventures, 14–113 to 115
 - Fifth Amendment takings, *See* subhead Fifth Amendment takings
 - offsets, 14–107
 - patent infringement cases, delay compensation in, 14–112 to 113
 - postjudgment interest, 14–101
 - prejudgment interest, 14–101; 17–207 to 208
 - Public Vessels Act, 14–109
 - rates of interest, 14–132 to 133
 - IRC rate, 14–134 to 135
 - Renegotiation Act rate, 14–134
 - Treasury Bill rate, 52-week, 14–133
 - Treasury tax and loan account rate, 14–135 to 136
 - Renegotiation Act rate, 14–134
 - Section 1961, 28 U.S.C. § 1961, interest under, 14–116 to 117; 14–119
 - statutory law authorizing, 14–103
 - Back Pay Act, 14–103 to 104
 - Civil Rights Act of 1964, Title VII, 14–107 to 108
 - Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), 14–108
 - Contract Disputes Act (CDA), 14–107
 - Court of International Trade awards, 14–106 to 107
 - district courts, *See* subhead district courts
 - Equal Access to Justice Act (EAJA), 14–105 to 106
 - Federal Claims, Court of, 14–118 to 121
 - Federal Courts Improvement Act (FCIA), 14–116 to 117; 14–126 to 127
 - Medicare reimbursements, 14–107
 - offsets, 14–107
 - Public Vessels Act, 14–109
 - rates of interest, *See* subhead rates of interest
 - Section 1961, 28 U.S.C. § 1961, 14–116 to 117; 14–119
 - Suits in Admiralty Act, 14–109
 - Superfund Amendments and Reauthorization Act of 1986 (SARA), 14–108
 - tax levies, wrongful, 14–104
 - tax refund judgments, 14–104 to 105
 - Suits in Admiralty Act, 14–109
 - Superfund Amendments and Reauthorization Act of 1986 (SARA), 14–108
 - takings, Fifth Amendment, *See* subhead Fifth Amendment takings
 - taxation
 - refunds, 14–104 to 105
 - wrongful levies, 14–104
 - Treasury Bill rate, 52-week, 14–133
 - Treasury tax and loan account rate, 14–135 to 136
 - types of, 14–101
 - waiver of sovereign immunity, requiring, 14–100 to 101
- Intergovernmental Cooperation Act of 1968 (IGCA) and interest on grant advances to state governments,** 10–53 to 56
- Intermediaries and grants,** 10–13 to 15
- Internal Revenue Code (IRC) rates for interest on judgments,** 14–134
- Internal Revenue Service (IRS)**
- compromise of indebtedness, reporting, 13–59 to 60
 - National Commission on Restructuring, FACA rules for, 17–49
 - real property disposition, 16–234
 - rewards for informers, 4–226 to 227
- International Boundary and Water Commission, public utilities relocation assistance by,** 16–96

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Judgments, payment of

International Trade, Court of; interest on judgments, 14–106 to 107

Interns appointed without compensation or waiver of salary, 6–62 to 63

Interpretation of statutory law, *See* Statutory construction

Interpreters and awards of costs, 14–83

Intervenors, attorney's fees, 4–68 to 74

Intra-agency transactions
 disposition of property by reassignment, 15–14 to 15
 Economy Act authorization of, 15–31

Intragovernmental revolving funds, 15–84 to 87
 amount appropriated, 15–108
 defined, 15–84 to 85
 obligation of appropriations, 15–111 to 112
 purpose availability, 15–104
 types and examples of, 15–85 to 87

Inventory
 delivery of materials following year in which obligation is incurred, 5–21
 interagency transactions involving orders from stock, 7–26 to 27
 maintenance of, 5–11

Inverse condemnation, 16–53 to 54
 claims sounding in tort, 12–60 to 62
 interest on judgments, 14–111 to 112
 policy of avoiding in federal land acquisitions, 16–16
 taking versus tort, 12–60 to 62

Investigations into applications for employment, 4–27

Investment duty of trustee, 17–296 to 298

Involuntary acquisitions of real property, *See* Real property acquisition

IOAA, *See* Independent Offices Appropriation Act (IOAA)

J

Job transfers, *See* Transfer

Joint Financial Management Improvement Program (JFMIP) and interagency funding of boards, committees, and commissions, 17–22

John Q. Bureaucrat, *See* Bureaucrat, John Q.

Joseph Story, *See* Story, Joseph

Journals
 advance payments, 5–53 to 55
 necessary expenses, regarded as, 4–25 to 26

Judgment Fund, permanent indefinite appropriation for,
 See Judgments, payment of

Judgments, payment of, 14–1 to 136
 administrative awards, 14–10; 14–15
 agencies versus United States, judgments against, 14–20 to 21
 amendments to permanent general judgment appropriation, 14–7 to 8
 appeals from settlement actions, 14–72
 appellate courts, 14–18
 appropriation required for
 Constitution, Appropriations Clause of, 14–5
 forms of, 14–5
 specific appropriations, *See* subhead specific appropriations for
 attorney's fees, *See* Attorney's fees
 availability of permanent general judgment appropriation, features demonstrating, 14–12 to 13
 back pay awards, *See* Back pay awards
 bankruptcy, 14–46 to 51
 benefits, awards relating to, 14–53 to 54
 Brooks Act, 14–11 to 12
 budget estimates and requests, 14–13 to 15
 certification by GAO, 14–64
 compensation awards, 14–53 to 54; 14–61 to 62
 compromise settlements
 permanent general judgment appropriation, amendments to, 14–8 to 9
 procedures, 14–69
 Constitution, Appropriations Clause of, 14–5
 Contract Disputes Act (CDA), 14–11
 contracts
 Contract Disputes Act (CDA), 14–11
 full faith and credit of United States, contracts bound by, 14–54 to 55
 nonappropriated fund instrumentalities (NAFIs), payment of judgments against, 14–41
 procedures for awards by contract appeals boards, 14–69 to 70
 court costs, *See* Costs, awards of
 courts issuing judgment, 14–18 to 19
 district courts, *See* subhead district courts
 Federal Claims, Court of, *See* subhead Federal Claims, Court of
 International Trade, Court of; interest on judgments under, 14–106 to 107

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Judgments, payment of

- deceased payees, 14–71 to 72
- deductions
 - back pay awards, 14–77 to 79
 - offsets, *See* Offsets
- defendants
 - agency or United States, named as, 14–20 to 21
 - individual officer or government employee, judgment against, 14–21 to 24
- district courts
 - interest, *See* Interest on judgments
 - payment procedures, 14–64 to 66
 - primary focus, as, 14–18
- dollar limitations on permanent general judgment appropriation, removal of, 14–7; 14–10
- entitlement to receive payment (payees)
 - deceased payees, 14–71 to 72
 - designation of payee, 14–70 to 71
- erroneous use of funds for, 14–25
- expenses, recovery of, 14–94 to 99
- expired budget authority, revival or enjoinder of, 14–42 to 43
- Federal Claims, Court of
 - Indian tribes, payment of judgments in favor of, 14–68
 - interest on judgments, 14–118 to 121
 - payment procedures, 14–66
 - primary focus, as, 14–18
- Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA), indemnity payments under, 14–57
- Federal Tort Claims Act (FTCA)
 - defendant, designation of, 14–20 to 21
 - interest on judgments, 14–122 to 125
 - offsets, 14–75 to 76
 - provisions of, 14–9 to 10
- Federal Water Pollution Control Act, awards under, 14–57
- finality requirement, 14–12; 14–58 to 64; 14–130 to 131
- foreign court judgments, 12–8; 14–19
- form of judgment, significance of, 14–18
- full faith and credit of United States, contracts bound by, 14–54 to 55
- garnishment, *See* Garnishment
- good faith or partial payment, no authority for, 14–60
- government corporations, 14–36 to 38
- government employees
 - compensation and benefit awards, 14–53 to 54
 - garnishment, *See* Garnishment
 - individual officer or government employee, judgment against, 14–21 to 24
 - life insurance funds, awards against, 14–57
- historical background
 - permanent general judgment appropriation, 14–5 to 7
 - sovereign immunity, erosion of, 14–3 to 5
- Judgment Fund, permanent indefinite appropriation for, 14–1 to 136
 - administrative claims and settlements generally not payable from, 14–15
 - appeals from settlements, 14–72
 - attorney fee awards, 14–87 to 100, *See* Attorney fees
 - back pay awards, 14–77 to 79
 - Board of Contract Appeals awards, 14–69 to 70
 - compromise settlements, payment of, 14–69
 - cost awards, 14–80 to 86, *See* Costs, awards of
 - Court of Federal Claims, 14–66
 - deductions from payments made from, 14–73 to 79
 - back pay awards, 14–77 to 79
 - setoff (offset), 14–73 to 77
 - defendants, designation of, 14–20 to 21
 - district federal courts, 14–64 to 66
 - form of judgments payable from, 14–18
 - finality requirement, 14–58 to 64
 - history and origins, 14–3 to 5, 14–5 to 7
 - imminent litigation, 14–19 to 20
 - Indian tribes, payment of judgments to, 14–66 to 68
 - interest, 14–100 to 136, *See* Interest on judgments
 - money judgment required, 14–15 to
 - officers and employees, judgments against, 14–21 to 24
 - offset (setoff), 14–73 to 77
 - “otherwise provided for” exception, 14–24 to 58
 - condemnation of land, 14–29 to 31
 - corporations, government, 14–36 to 38
 - full faith and credit, 14–54 to 55
 - garnishment, 14–43 to 51
 - generally, 14–24 to 26
 - government corporations, 14–36 to 38
 - impoundment, 14–42 to 43
 - land condemnations, 14–29 to 31
 - miscellaneous statutory provisions, 14–56 to 57
 - no appropriation available to pay judgment, 15–57 to 58
 - nonappropriated fund instrumentalities (NAFIs), 14–39 to 42

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Judgments, payment of

- pay, allowances, employment benefits, 14–53 to 54
- Postal Service, United States, 14–34 to 36
- punitive awards against government, 14–55 to 56
- refunds, 14–31 to 34
- sue-and-be-sued agencies, 14–38 to 39
- tax judgments, 14–26 to 28
- tort-based judgments, 14–51 to 53
- United States Postal Service, 14–34 to 36
- Payee
 - designation of in judgment, 14–70 to 71
 - deceased, 14–71 to 72
- procedures for payment from, 14–64 to 72
 - appeals from settlements, 14–72
 - Board of Contract Appeals awards, 14–69 to 70
 - compromise settlements, payment of, 14–69
 - Court of Federal Claims, 14–66
 - deductions from payments made from, 14–73 to 79
 - back pay awards, 14–77 to 79
 - setoff (offset), 14–73 to 77
 - district federal courts, 14–64 to 66
 - Indian tribes, payment of judgments to, 14–66 to 68
- Payee
 - designation of in judgment, 14–70 to 71
 - deceased, 14–71 to 72
- scope of, 14–15 to 24
- setoff (offset), 14–73 to 77
- statutory provisions
 - amendments to, 14–7 to 12
 - citation for, 14–7
 - key features, 14–12 to 13
- tribunals whose awards are payable from, 14–18 to 19
- imminent litigation, 14–19 to 20
- impoundments, 14–42 to 43
- indefiniteness of permanent general judgment
 - appropriation, 14–12
- indemnification
 - Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA), indemnity payments under, 14–57
 - individual officers and government employees, indemnity programs for, 14–23
- Indian tribes, judgments in favor of, 14–66 to 68
- individual officer or government employee, judgment
 - against, 14–21 to 24
- installment payments, 14–16 to 18
- interest, *See* Interest on judgments
- “interest of the United States” determination, 12–8; 14–19
- interim attorneys’ fees, 14–62 to 63
- intermediate payment, no authority for, 14–60
- land condemnations, 14–29 to 31
- life insurance funds, awards against, 14–57
- lump-sum payments, 14–16 to 18
- mixed payment types, 14–51
- money judgment requirement, 14–15 to 18
- nonappropriated fund instrumentalities (NAFIs), 14–39 to 42; 17–256 to 257
- obligation of appropriations, 14–13 to 15
- official acts by individual officer or government employee, 14–21 to 24
- offsets, *See* Offsets
- orders versus judgments, 14–18
- “otherwise provided for” exception to permanent general judgment appropriation, 14–24 to 26
 - bankruptcy, 14–46 to 51
 - compensation and benefit awards, 14–53 to 54
 - determination of, 14–25
 - expired budget authority, revival or enjoyment of, 14–42 to 43
 - Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA), indemnity payments under, 14–57
 - Federal Water Pollution Control Act, awards under, 14–57
- full faith and credit of United States, contracts bound by, 14–54 to 55
- garnishment, *See* Garnishment
- government corporations, 14–36 to 38
- impoundments, 14–42 to 43
- land condemnations, 14–29 to 31
- legal availability of funds rather than actual funding status, based on, 14–24 to 25
- life insurance funds, awards against, 14–57
- mixed payment types, 14–51
- no appropriation available, situation involving, 14–57 to 58
- nonappropriated fund instrumentalities (NAFIs), 14–39 to 42
- Panama Canal Commission, awards against, 14–57
- Postal Service, 14–34 to 36
- punitive awards, 14–55 to 56
- purpose of, 14–24
- refunds, 14–25 to 28; 14–31 to 34
- Social Security awards, 14–57
- “sue-and-be-sued” agencies, 14–38 to 39

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Judgment appropriations

- tax refunds and tax judgments, 14–25 to 28
- tort-based judgments, 14–51 to 53
- vaccine injury awards, 14–57
- Panama Canal Commission, awards against, 14–57
- partial or good faith payment, no authority for, 14–60
- permanency of permanent general judgment appropriation, 14–12
- permanent indefinite appropriation for payment of, *See* Judgments, payment of, Judgment Fund
- Postal Service, 14–34 to 36
- prior to commencement of lawsuit, 14–19 to 20
- procedures, 14–64
 - appeals from settlement actions, 14–72
 - certification by GAO, 14–64
 - compromise settlements, 14–69
 - contract appeals boards, awards by, 14–69 to 70
 - deceased payees, 14–71 to 72
 - designation of payee, 14–70 to 71
 - district court judgments, 14–64 to 66
 - Federal Claims, judgments by Court of, 14–66
 - Indian tribes, judgments in favor of, 14–66 to 68
 - offsets, 14–73 to 74
- punitive awards, 14–55 to 56
- refunds, 14–25 to 28; 14–31 to 34
- reversionary trusts, 14–17 to 18
- scope of permanent general judgment appropriation, 14–15
- settlement actions
 - appeals from, 14–72
 - compromise settlements
 - permanent general judgment appropriation, amendments to, 14–8 to 9
 - procedures, 14–69
- Social Security awards, 14–57
- sovereign immunity
 - erosion of, 14–3 to 4
 - garnishment, 14–43
 - permanent general judgment appropriation not
 - waiver of, 14–12
- specific appropriations for
 - elimination of need to seek due to legal unavailability of funds, permanent judgment appropriation aimed at, 14–24
 - historical background, 14–5 to 6
 - no appropriation available, situation involving, 14–57 to 58

- permanent general judgment appropriation in place of, 14–5 to 6
- satisfaction of Appropriations Clause by, 14–5
- state court judgments, 12–8; 14–19
- statistics, paucity of, 14–4 to 5
- statutory law
 - Federal Tort Claims Act (FTCA), *See* subhead Federal Tort Claims Act (FTCA)
 - finality requirement, 14–58
 - offsets, 14–73 to 74
 - permanent general judgment appropriation, 14–5 to 15
- “sue-and-be-sued” agencies, 14–38 to 39
- supersedeas bonds, 14–63 to 64
- Tax Court awards, 14–19
- tax refunds and tax judgments, 14–25 to 28
- tort-based judgments
 - Federal Tort Claims Act (FTCA), *See* subhead Federal Tort Claims Act (FTCA)
 - nonappropriated fund instrumentalities (NAFIs), payment of judgments against, 14–39 to 40
 - “otherwise provided for” exception to permanent general judgment appropriation, 14–51 to 53
 - vaccine injury awards, 14–57

Judgment appropriations, *See* Payment of judgments

Judicial awards and decisions

- augmentation of appropriations, 6–134
- claims and claims settlement, judicial review of, *See* Claims and claims settlement
- government corporations, 17–208 to 209
- lump-sum appropriations, restrictions on, 6–167

Judicial branch

- accountable officers
 - certifying officers, accountability of, 9–81
 - United States Claims Court, relief authority of, 9–113
- appointment without compensation or waiver of salary, 6–65
- apportionment of appropriations for, 6–78
- certifying officers, accountability of, 9–81
- Economy Act, coverage by, 15–30

Jurisdiction

- Comptroller General’s refusal to make decisions regarding matters governed by other agencies, 1–29
- federal lands, jurisdiction over, *See* Real property jurisdiction

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Jurisdiction Clause (Clause 17) of Constitution, 16–98 to 100

Just compensation
 assignment of claims for, 12–187 to 188
 real property acquisition, *See* Real property acquisition

Justice Department
 compromise of indebtedness referred to, 13–53
 debt collection referred to, *See* Debt and debt collection
 decisions and opinions of, 1–36 to 37
 government employees obtaining representation through, 4–47 to 53
 lump-sum appropriations, restrictions on, 6–167

Justification, adequate, *See* Necessary expense doctrine

K

Kidnapping proceeds used for payment of debt, 13–79 to 80

Kind, payment in
 accountability attached to cash-equivalent items, 9–20 to 21
 government debt, 13–82

King, the
 “Begin at the beginning...,” Vol. V, page iv
 Dr. Martin Luther, 4–93, 4–99
 Elvis Presley, *Try* Graceland—we haven’t seen him recently
 “...said very gravely,” Vol. V, page iv

L

Labor organizations
 accountability relief for collective bargaining agreements, 9–120
 government employee union dues, 4–224
 Pinkerton guards used as strike breakers, 4–139 to 140

Land, *See* Real property

Land and Water Conservation Fund, real property disposition by, 16–230 to 232

Language and terminology, 2–2
 amount appropriated, 6–4 to 8
 expired appropriations, 5–57 to 58
 GAO glossary of terms, 1–35 to 36; 2–2

lump-sum appropriations, 6–4 to 8
 necessary expense doctrine, 4–15
 plain meaning rule, *See* Plain meaning rule
 public buildings and improvements, construction work on, 16–188
 purpose of appropriations, determining, 4–5
 real property acquisition, statutory authority requirement for, 16–24 to 25
 real property disposition, 16–234
 regulations, *See* Regulations
 revolving funds, 15–91 to 92
 same or similar terms in more than one place, use of, 2–72
 statutory construction, *See* Statutory construction
 unexpended balances, 5–57 to 58
 words of futurity, 2–29 to 30

Late payment penalties for debts owed to government, 13–40 to 41

Law enforcement agencies

flash rolls, *See* Flash rolls
 police protection, 4–124 to 125
 undercover operations by law enforcement agencies, receipts generated by, 6–135

Lawrence, First Comptroller; quote regarding claims control by, 12–3

Lease and rental agreements

advance payments, 5–53; 16–128; 16–151
 claims and claims settlement, *See* Claims and claims settlement
 District of Columbia, rental of space for meetings and conventions in, 4–35
 foreign leases, 16–150 to 153
 government corporations, 17–179 to 180
 motor vehicle rentals, *See* Motor vehicles
 National Housing Act property insurance programs, owner/lesSee requirements for borrowers under, 11–42 to 44
 non-government parties, leasing out government real property to, *See* Real property leasing, subhead
 non-government parties, outleasing to
 offsets, 13–124
 payment of claims, 16–127 to 130
 real property acquisitions, *See* Real property leasing

Leave, annual

government corporations, 17–167
 government employees, 7–38 to 40

Legal availability

Legal availability, *See* Availability of appropriations

Legal Services Corporation, 17–93

Legal Services Corporation Act, use of grant funds for lobbying under, 4–180 to 182

Legislation generally, *See* Statutory law

Legislative branch, *See* Congress

Legislative history

- committee reports, use and value of, 2–65 to 66
- defined, 2–63
- elements of, 2–65 to 69
- floor debates, use and value of, 2–66 to 68
- general provisions construed as permanent legislation, 2–31
- hearings, use and value of, 2–68 to 69
- legislation, distinguished from, 2–38
- post-enactment statements, 2–69 to 70
- statutory construction, as guide to, 2–63 to 64
 - committee reports, value of, 2–65 to 66
 - floor debates, relative value of, 2–66 to 68
 - hearings, relative value of, 2–68 to 69
 - limitations of, 2–64
 - post-enactment statements, 2–69 to 70
 - weight given to various elements of, 2–65 to 69

Legislative Reorganization Act of 1970 and extension of GAO audit activities, 1–12; 1–23

Letter contracts, 7–11 to 12

Letters of intent, 7–9 to 11

Level-of-effort contracts

- bona fide* needs rule, 5–26
- Recording obligations for, 7–16 to 19

Levies of tax, *See* Tax levies

Lewis Carroll, *See* Carroll, Lewis

Licenses

- attorneys, license fees for, 4–196 to 198
- government employees, 4–210 to 211; 4–254
- real property disposition by granting license to use, 16–244 to 246
- real property jurisdiction, 16–108 to 113
- user charges for, 15–141

Liens

- real property acquisition, 16–41
- releases, 13–164 to 168
- right of redemption, 13–162 to 164

Life cycle of appropriations, 1–13

- audit and review phase
- GAO responsibilities, 1–23

- general agency and department responsibilities, 1–22 to 23
- congressional action, 1–14 to 17
 - points of order relevant to, 1–17 to 18
 - timetable for, 1–15 to 16
- deferrals, 1–20
- execution and control phase
 - deferrals, 1–20
 - defined, 1–18 to 19
 - impoundment, 1–19 to 22
 - OMB, role of, 1–19
 - programmatic delays, 1–21
 - rescissions, 1–20
- executive budget formulation and transmittal, 1–13 to 14
- impoundment, 1–19 to 22
- programmatic delays, 1–21
- rescissions, 1–20
- unexpended balances, limited availability of, 1–24, *See also* Unexpended balance

Life insurance funds, payment of judgments against, 14–57

Line-item appropriations

- budget estimates and requests, 4–9 to 11
- general rule regarding, 2–17 to 19
- historical background, 6–158
- limitation, specificity serving as, 4–9
- lump-sum appropriations
 - compared to, 6–165
 - restrictions on, 6–161
- necessary expense doctrine, general operating expenses covered by, 4–23
- purpose, determination of, 4–7 to 9
- purpose, relationship to concept of, 4–4
- trend away from, 4–11
- two appropriations available for same purpose, neither more specific than the other, 2–19 to 20

Liquidated damages

- augmentation of appropriations from contract payments, 6–119 to 120
- priority of claims on unexpended contract balance, 12–92

Liquidating accounts under Federal Credit Reform Act of 1990 (FCRA), 11–18 to 19

Liquor laws and real property jurisdiction, 16–112 to 113

Litigation

- attorney's fees, *See* Attorney's fees

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

- compromise of indebtedness due to doubtfulness of outcome, 13–55 to 56
- compromise settlements, payment of judgments involving, 14–8 to 9
- costs
 - attorney's fees, *See* Attorney's fees
 - awards of, *See* Costs, awards of
 - real property acquisitions, 16–62 to 63
- debt and debt collection
 - compromise of indebtedness due to doubtfulness of outcome, 13–55 to 56
 - termination of debt collection action due to doubtfulness of outcome, 13–66 to 67; 13–69
- government corporations, *See* Government corporations
- grants
 - allowable and unallowable costs, 10–77 to 79
 - recovery of grantee indebtedness, 10–84 to 89
- imminent litigation, payment of judgments against, 14–19 to 20
- payment of judgments against United States, *See* Payment of judgments
- pending litigation, recording liabilities resulting from, 7–36 to 37
- period of availability, effect on, 5–67 to 74
- real property acquisition, 16–62 to 63
- recording obligations
 - legal liabilities generally, 7–47 to 48
 - pending litigation, 7–36 to 37
- termination of debt collection action due to doubtfulness of outcome, 13–66 to 67; 13–69
- user charges for litigative services, 15–143 to 144
- Little Tucker Act, interest on judgments under, 14–125**
- Loans, 11–3**
 - authority regarding, 2–9 to 10
 - defined, 2–9 to 10
 - direct, 11–3
 - G.I. loans, *See* Veterans' Home Loan Guarantee Program
 - guaranteed and insured, *See* Guaranteed and insured loans
 - Interagency claims on personal property loans, 12–64 to 65
 - interagency transactions
 - personal property, loan of, 15–57 to 60
 - personnel, loan or detail of, 15–52 to 57
 - mobile home loan insurance program, offsets against claims under, 13–124
 - recording obligations, 7–28 to 30
 - SBA, *See* Small Business Administration (SBA)
 - Veterans' Home Loan Guarantee Program, *See* Veterans' Home Loan Guarantee Program
- Lobbying, 4–156 to 157**
 - abuse, potential for, 4–156
 - advertising and promotional materials
 - commercial advertising, 4–186 to 187
 - covert propaganda, 4–166 to 167
 - experts in publicity, hiring, 4–189 to 191
 - government programs, products, or services, 4–187 to 189
 - informational activities, 4–185 to 186
 - pending legislation, attempts to influence, *See* Lobbying, subhead pending legislation, attempts to influence
 - commercial advertising, 4–186 to 187
 - Community Services Administration (CSA), 4–182 to 183
 - covert propaganda, 4–166 to 167
 - criminal sanctions and statutes, 4–157 to 161
 - defined, 4–156
 - direct lobbying, 4–156
 - Federal Regulation of Lobbying Act, 4–161
 - Government Employees Training Act, 4–184 to 185
 - grant funds, using, 4–179 to 184
 - grass roots lobbying, *See* subhead indirect or grass roots lobbying
 - historical background
 - pending legislation, attempts to influence, 4–169 to 170
 - restrictions on lobbying, 4–161
 - indirect or grass roots lobbying
 - criminal sanctions primarily applicable to, 4–158
 - defined, 4–156
 - pending legislation, attempts to influence, 4–171; 4–172 to 175
 - informational activities, 4–185 to 186
 - Legal Services Corporation Act, 4–180 to 182
 - pending legislation, attempts to influence, 4–169 to 172
 - historical background, 4–169 to 170
 - indirect or grass roots lobbying, 4–171; 4–172 to 175
 - no violation, cases involving, 4–175 to 179
 - this or any other act provision, 4–169 to 170
 - private lobbying groups, assisting, 4–167 to 169
 - propaganda
 - covert, 4–166 to 167

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Local governments

pending legislation, attempts to influence,
See Lobbying, subhead pending legislation, attempts
 to influence
 publicity, *See* subhead advertising and promotional
 materials
 restrictions on, 4–161 to 164
 covert propaganda, 4–166 to 167
 grant funds, use of, 4–179 to 184
 historical background, 4–161
 private lobbying groups, assisting, 4–167 to 169
 reasons for, 4–156
 self-aggrandizement, 4–164 to 166
 self-aggrandizement, 4–164 to 166
 statutory law
 appropriations act restrictions, 4–161 to 164
 criminal statutes, 4–157 to 161
 Federal Regulation of Lobbying Act, 4–161
 Government Employees Training Act, 4–184 to 185
 grant funds, use of, 4–179 to 184
 Legal Services Corporation Act, 4–180 to 182
 pending legislation, *See* subhead pending legislation,
 attempts to influence
 this or any other act provision, 4–169 to 170
 types of, 4–156
Local governments, *See* State and local governments
Local taxes, *See* Taxation
Lodging
 canceled hotel reservations, claims against government
 for, 12–109 to 111
 government employees, state and local taxes paid by,
 4–251 to 252
Loss or damage
 accountability, *See* Accountable officers
 government property, lost
 recovery of loss, 6–123 to 126
 reward for finding, 4–230 to 231
 personal property, *See* Personal property
 real property acquisitions, 16–41 to 42
 trust funds, government liability for loss of, 17–298 to 300
Louis Brandeis, *See* Brandeis, Louis
**LTV principle and restrictions on use of lump-sum
 appropriations, 6–163 to 166**
Luggage, 4–223 to 224
Lump-sum appropriations, 6–158 to 161
 budget estimates and requests, 6–161 to 162
 defined, 6–158

earmarking, 2–42 to 43; 6–161. *See also* Earmarking
 FACA, statutory committees under, 17–45
 flexibility in use of, 6–159 to 161; 6–163
 historical background
 restrictions, 6–163 to 167
 trend towards lump sums, 6–158 to 159
 language and terminology, 6–4 to 8
 line-item appropriations
 compared to, 6–165
 restrictions, 6–161
 LTV principle, 6–163 to 166
 restrictions on use of, 6–159 to 161
 earmarking, 6–161
 explicit statutory language for, 6–163
 GAO comprehensive statement on, 6–163 to 164
 historical background, 6–163 to 167
 judicial decisions, 6–167
 line-item appropriations, 6–161
 LTV principle, 6–163 to 165
 revolving funds, 15–110
 supplemental appropriations, 6–102
 transfers of administrative allocations within, 2–25 to 26
 trend towards, 4–11
 zero funding under, 6–167 to 169
Lump-sum payment of judgments, 14–16 to 18
Lunch, *See* Food and drink
Lynne Gweeney, 65 Comp. Gen. 760 (1986)
 cited, 1-29
 recipe, *See* Joy of Cooking

M

“M” accounts, 5–59 to 61
**Magnuson-Moss Warranty-Federal Trade Commission
 Improvement Act, attorney’s fees awards for public
 participation in administrative proceedings under,
 4–71**
Mailing costs regarded as necessary expense, 4–25
Maintenance, repairs, and alterations
 public buildings and improvements
 custodial services, 16–196 to 197
 operation and control authority, 16–194 to 196
 Public Buildings Act, 16–185
 scope of appropriations, 16–190 to 191
 real property leasing

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

MESBICs (minority enterprise small business investment companies)

- authorization, 16–141 to 144
- outleasing to non-government parties, disallowance of non-cash payment for, 16–239 to 242
- rights and obligations, 16–125 to 126
- Maintenance of effort as cost-sharing requirement for grants**, 10–67 to 70
- Mandatory grant programs**, 10–15
- Marauding woodpecker case**, necessary expense doctrine, 4–20
- Maritime Administration's disposition of surplus vessels**, 15–19
- Mark Twain**, *See* Twain, Mark
- Market perception of implied government backing of privately-financed government corporations**, 17–128 to 129
- Marshal of the Court and awards of costs**, 14–81 to 82
- MAS (multiple award schedule) programs, personal property**, 15–6
- Mass transit, use of government motor vehicles instead of**, 15–192 to 193
- Matching share provisions, grants**, *See* Grants
 - Materials delivered beyond fiscal year in which obligation was incurred, *See* Bona fide needs rule
- Materials generally**, *See* Supplies and stock items
- Maturity**
 - guaranteed and insured loans
 - lessees as borrowers under National Housing Act property insurance programs, 11–43
 - maximum term of, 11–40 to 42
 - National Housing Act property insurance programs
 - lessees and maturity term, 11–43
 - maximum maturity term, 11–40 to 42
 - obligations, matured and unmatured commitments considered to be, 7–4
- Meals**, *See* Food and drink
- Medical care and treatment**, *See* Health care
- Medicare reimbursements, interest on judgments**, 14–107
- Meetings and conventions, attendance at**, 4–29
 - government employees, *See* Government employees
 - membership fees, rules regarding, 4–195 to 196
 - military personnel, 4–35 to 36
 - non-government personnel
 - exceptions to prohibition against payment of expenses of, 4–36 to 39
 - grant funds, use of, 4–41 to 42
 - invitational travel at behest of government, 4–40 to 41
 - prohibition against payment of expenses of, 4–36 Title 31, 4–36 to 39
 - Title 31, *See* Title 31 of US Code
- Membership fees**, *See* Fees and dues
- Merchant Marine Act, disposition of surplus vessels under**, 15–19
- Merit Systems Protection Board and attorney's fees for government employee claims**, 4–57 to 58
- Meritorious Claims Act**, 12–253 to 257
 - Acts of God, claims involving, 12–270
 - advertising and promotional materials, 12–272 to 273
 - alternative administrative procedures, availability of, 12–266 to 267
 - applicability, 12–257
 - clean hands requirement, 12–264 to 265
 - clerical error, 12–276 to 280
 - congressionally-enacted private relief legislation as precedent for claim brought under, 12–270 to 271
 - contract claims, 12–274 to 276
 - eligibility, limitations on, 12–263 to 264
 - extraordinary remedy, viewed as, 12–255
 - fault of claimant, 12–264 to 265
 - fraud, 12–264 to 265
 - good faith cases, 12–273 to 274
 - government employees
 - employment offers, unconsummated, 12–271 to 272
 - erroneous advice given by, 12–276 to 280
 - historical background, 12–253
 - interest, 12–261 to 262
 - limitations, 12–263 to 264
 - maximum amounts allowed under, 12–263 to 264
 - negligence, 12–264 to 265
 - personal expenses, 12–262 to 263
 - preferential treatment under, 12–267 to 269
 - public enemy, claims involving, 12–270
 - reported claims, 12–269 to 274
 - res judicata, 12–261
 - statute of limitations, 12–258 to 259
 - statutory prohibitions, 12–265 to 266
 - tort claims, 12–259 to 261
 - unjust enrichment cases, 12–273 to 274
 - unreported claims, 12–257 to 269
 - voluntary creditors, 12–262
- MESBICs (minority enterprise small business investment companies)**, 11–28

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Mexican public utilities relocation assistance under International Boundary and Water Commission

Mexican public utilities relocation assistance under International Boundary and Water Commission, 16–96

Micronesian Claims Act, no appropriation available for judgment under, 14–57 to 58

Military appropriations

- constitutional issues and requirements, 1–7 to 8
- NAFIs
 - appropriated funds used for MRW expenses, 17–232 to 235
 - developing from sutler system, canteens, post traders, and post exchanges, 17–218 to 223
- outleasing real property, 16–236 to 237
- public buildings and improvements, 16–172; 16–176 to 178

Military Claims Act, 12–54; 12–56 to 57

Military disbursing officers

- authority to grant relief to, 9–34
- illegal or improper payment, liability triggered by, 9–81 to 82; 9–97
- physical loss or deficiency liability, 9–30 to 32

Military personnel

- accountable officers, military disbursing officers as, *See* Accountable officers
- advance payments, 5–43 to 44
- claims and claims settlement, *See* Claims and claims settlement
- concert attendance, 4–97 to 98
- forfeiture of retirement pay under Uniform Code of Military Justice (UCJM), 4–80 to 81
- meetings and conventions, attendance at, 4–35 to 36
- reward for finding deserters, 4–229 to 230
- trust funds, 17–277 to 278

Military Personnel and Civilian Employees' Claims Act of 1964, Comptroller General's refusal to make decisions regarding matters governed by, 1–29

Military property lost, stolen, or missing, reward for finding, 4–230 to 231

Military separation vouchers and accountable officers, 9–96

Military Traffic Management Command (MTMC) agreements regarding commercial rental vehicles, 12–115 to 116

Miller Act, 12–90

Mineral Leasing Act regarded as “in pari materia” with IOAA, 15–158

Minority enterprise small business investment companies (MESBICs), 11–28

Miscellaneous receipts, 6–105 to 155

- Appropriations Clause of U.S. Constitution, 6–107
- contract matters, 6–115 to 122
- damage to government property, 6–123 to 126
- definition of miscellaneous receipts, 6–106 to 107
- deposit timing, 6–112 to 113
- donations and gifts, 6–140 to 155
 - government, given to, 6–140 to 148
 - individual government employees, given to, 6–148 to 155
 - contributions to salary or expense, 6–148 to 151
 - promotional and travel related items, 6–151 to 155
- Economy Act, 6–129
- erroneous deposits as, 6–137 to 140
- exceptions to requirements of, 6–108 to 112
- excess amounts to what is actually due, 6–110
- FACA, statutory committees under, 17–45 to 46
- fees and commissions, 6–126 to 129
- general fund of the Treasury and agency appropriations, distinguished, 6–106 to 107
- gifts and donations, 6–140 to 155
 - government, given to, 6–140 to 148
 - individual government employees, given to, 6–148 to 155
 - contributions to salary or expense, 6–148 to 151
 - promotional and travel related items, 6–151 to 155
- government corporations, 17–149 to 150
- government property, recovery of loss or damage to, 6–123 to 126
- historical background, 6–105 to 106
- miscellaneous receipts act, 6–105
- miscellaneous cases
 - money for deposit to general fund, 6–134 to 135
 - money for deposit to agency funds, 6–135 to 137
- nonappropriated fund instrumentalities (NAFIs), 17–239
- penalties for violation of, 6–105 to 106
- purpose, effect, and significance of, 6–106 to 108
- real property disposition, 16–230 to 232
- refunds, 6–109 to 112
- reimbursements, 6–109 to 112
- repayments, receipts qualifying as, 6–108 to 112
- revolving funds, 15–114, 6–130 to 131
- setoffs, 6–129 to 130
- statutory authority to maintain receipts, 6–108

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Motor vehicles

- statutory provisions
 - deposit timing, 6–112
 - miscellaneous receipts act, 6–105
 - related acts, 6–107
 - surplus property, proceeds from sale of, 15–20
 - trust funds, not applicable to, 6–131 to 134, 17–295 to 296
 - user charges, 15–165 to 167
- Misrepresentation, guaranteed and insured loans**, 11–53 to 55
- Missing government employees, reward for finding**, 4–229 to 230
- Missing government property**, *See* Government property
- Missing government property, reward for finding**, 4–230 to 231
- Mistakes**
 - clerical, *See* Clerical error
 - statutory, *See* Statutory construction, subhead errors in statutes
- Mixed-ownership government corporations**
 - “character and necessity” provisions, 17–141
 - Civil Service laws, applicability of, 17–164 to 165
 - Fannie Mae, 17–179 to 180
 - Government Corporation Control Act, described under, 17–102 to 105
 - Public Buildings Act, 17–180
 - receipts collected by, status of, 17–135 to 136
 - tort liability, 17–187 to 188
- Mobile home loan insurance program, offsets against claims under**, 13–124
- Monetary credits defined**, 2–7
- Money judgment requirement, payment of judgments**, 14–15 to 18
- Money receipt covered by augmentation concept**, 6–104
- Morale, welfare, and recreation (MWR) for government employees**, 4–103 to 106
 - cafeterias, 4–106
 - child care, 4–106 to 109
 - incentive music, 4–105 to 106
 - NAFIs, *See* Nonappropriated fund instrumentalities (NAFIs)
- “More restrictive authority” principle, continuing resolutions**, 8–22 to 24
- More than one fiscal year, transactions covering**, *See* Bona fide needs rule, subhead more than one fiscal year, transactions covering
- Motor vehicles**
 - acquisition for government use
 - authorization, 15–179 to 184
 - hire and purchase, 15–182 to 183
 - historical background, 15–179 to 184
 - interagency transfers, 15–182 to 183
 - price limitations, 15–184 to 187
 - purchase and hire, 15–182 to 183
 - trade-in value, 15–184 to 187
 - Administrative Expenses Act of 1946, 15–189
 - agency programs, used in furtherance of, 15–195 to 196
 - authorization for acquisition and use of, 15–179 to 184
 - chauffeurs, 15–202 to 204
 - claims and claims settlement
 - commercial rental vehicles, *See* Claims and claims settlement, subhead commercial rental vehicles
 - Federal Tort Claims Act (FTCA) as exclusive remedy for accident claims, 12–43
 - commuting, used for, 15–188 to 192
 - cost controls
 - expenditure control requirements for use of vehicles, 15–201 to 202
 - price limitations on acquisition for government use, 15–184 to 187
 - defined, 15–179 to 181
 - disabled employees, use by, 15–193 to 194
 - Federal Tort Claims Act (FTCA) as exclusive remedy for accident claims, 12–43
 - field offices, transportation to and from, 15–191 to 192
 - foreign countries, threat of terrorism in, 15–192
 - GSA motor pools, 15–198 to 201
 - historical background to government acquisitions, 15–179 to 184
 - home-to-work transportation, used for, 15–188 to 192
 - insurance on vehicles used by government employees, 4–152 to 154
 - interagency transfers, 15–182 to 183
 - lease and rental agreements
 - commercial rental vehicles, claims settlement for, *See* Claims and claims settlement, subhead commercial rental vehicles
 - official use limitation and, 15–197 to 198
 - price limitations, 15–187
 - purchase, hire included as, 15–182 to 183
 - state and local taxes paid by government employees on, 4–252
 - official purpose limitation on use of, 15–188 to 198

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Moving expenses

parking, *See* Parking
 passenger vehicle vs. truck, 15–179 to 181
 price limitations on acquisition for government use, 15–184 to 187
 public transport, instead of, 15–192 to 193
 state and local taxes paid by government employees on rental of, 4–252
 telephone services, 4–267 to 269
 terrorism, threat of, 15–192
 trade-in value, 15–184 to 187
 truck vs. passenger vehicle, 15–179 to 181
 use
 agency programs, in furtherance of, 15–195 to 196
 authorization, 15–179 to 184
 de minimis exception to official use limitation, 15–198
 disabled employees, by, 15–193 to 194
 emergencies, 15–192 to 193
 exceptions to rules regarding, 15–191 to 198
 expenditure control requirements, 15–201 to 202
 field offices, transportation to and from, 15–191 to 192
 funeral of employee's child, used to attend, 15–195
 GSA motor pools, 15–198 to 201
 home-to-work transportation (commuting), 15–188 to 198
 official purpose limitation on, 15–188 to 198
 public transport, instead of, 15–192 to 193
 weekends and holidays, personal use on, 15–195
 willful violations of rules regarding, penalties imposed for, 15–196 to 197
 weekends and holidays, personal use on, 15–195
Moving expenses, *See* Relocation assistance
MTMC (Military Traffic Management Command)
 agreements regarding commercial rental vehicles, 12–115 to 116
Multiple award schedule (MAS) programs, personal property, 15–6
Multiple-year appropriations, 2–12; 5–6
 annual appropriation, compared to, 5–6
 bona fide needs rule applicable to, 5–12 to 13; 6–24 to 25
 expired appropriations, *See* Expired appropriations
 multi-year contracts under, 5–38
 subsequent congressional action, effect of, 5–7
 unexpended balances, *See* Unexpended balances
Multi-year contracts
 advantages of, 5–35
 Antideficiency Act requirements, 6–24 to 30

authorization, 5–36 to 37
bona fide needs rule, 5–34 to 41
 defined, 5–34 to 35
 disadvantages of, 5–35 to 36
 multiple-year appropriation, under, 5–38
 no-year appropriation, under, 5–38
 public buildings and improvements
 construction, 16–178 to 181
 public utilities, 16–198
 real property leasing, 16–121 to 123
 renewal options on fiscal year contract as alternative to, 5–37; 5–39; 6–26 to 27
 statutory authorization, 5–37 to 39
 Subject to availability clauses, 6–27 to 28
Municipal services, 4–124 to 128
 emergency services, 4–125 to 126
 firefighting, *See* Firefighting services
 police protection, 4–124 to 125
 quantum meruit payments, 4–124 to 125
 tax, charge for services distinguished from, 4–125 to 127
 traffic light installations, 4–127
Municipal taxes, *See* Taxation
Music/musak as MWR, 4–105 to 106
MWR, *See* Morale, welfare, and recreation (MWR) for government employees

N

NAFIs, *See* Nonappropriated fund instrumentalities (NAFIs)
NAPA (National Academy of Public Administration)
 FACA exemption for, 17–29
 government corporations, report on, 17–62 to 64
NARA (National Archives and Records Administration)
 authorization of interagency transactions, 15–78 to 79
National Academy of Public Administration (NAPA)
 FACA exemption for, 17–29
 government corporations, report on, 17–62 to 64
National Academy of Sciences
 FACA exemption for, 17–29
 interagency transactions, authorization of, 15–77 to 78
National Archives and Records Administration (NARA)
 authorization of interagency transactions, 15–78 to 79
National Cancer Institute improvements to non-government real property, 16–214

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

National Commission on Restructuring the Internal Revenue Service as statutory committee under FACA, 17–49

National Guard Claims Act, 12–55 to 56

National Housing Act property insurance programs, 11–38

- borrower, owner/lessee requirement for, 11–42 to 44
- lessees, 11–42 to 44
- maturity term
 - lessees and, 11–43
 - maximum, 11–40 to 42
- maximum amount of loan, 11–38 to 40
- note, requirements regarding execution of, 11–44 to 45
- owners, 11–42 to 44
- premium payments, 11–45 to 47
- reporting requirements, 11–45

National Institute of Standards and Technology

- improvements to non-government real property, 16–215
- public buildings and improvements, 16–182 to 183

National Park Service

- IOAA, statutes regarded as “in pari materia” with, 15–158
- real property jurisdiction and requirement to wear seat belts in national parks, 16–115

Native Americans, *See* Indian tribes and tribal lands

Natural disasters, accountability for losses due to, 9–49 to 50

Naval law, interest on judgments, 14–109

Necessary expense doctrine, 4–14 to 28

- adequate justification, what constitutes, 4–19 to 20
- administrative discretion and, 4–17 to 19
- advertising and promotional materials, 4–26
- applications for employment, investigating, 4–27
- charitable campaigns, 4–26
- concept of, 4–14 to 16
- defined, 4–15
- expenditure otherwise prohibited test, 4–21 to 22
- expenditure otherwise provided for test, 4–22
- federal credit unions, support authorized for, 4–26 to 27
- food and drink for government employees, 4–85 to 86
- general operating expenses covered by, 4–23
- gifts, 4–128; 4–130 to 131
- government employees, *See* Government employees Government Employees Incentive Awards Act, 4–136 to 137
- guaranteed and insured loans, collateral protection against default on, 11–64

- honoraria, 4–27
- indemnity programs for individual officers and government employees, 14–23
- language and terminology, 4–15
- “marauding woodpecker” case, 4–20
- NAFIs, appropriated funds used for, 17–231 to 238
- non-government property, improvements to, 16–208
- notary public/notarization fees, 4–27
- otherwise prohibited expenditure test, 4–21 to 22
- otherwise provided for expenditure test, 4–22
- outplacement assistance for terminated employees, 4–27
- postage and mailing expenses, 4–25
- prohibited expenditures test, 4–21 to 22
- provided for expenditure test, 4–22
- promotional materials, 4–26
- publications as necessary expenses, 4–25 to 26
- relationship of expenditure to appropriation, test, 4–16 to 20
- relative nature of, 4–17
- rewards, 4–224 to 226
- rule, statement of, 4–15 to 16
- statutory authority, 4–19 to 20
- telephone services, 4–261 to 263
- tests to justify expense as necessary, 4–16
- theory of, 4–14 to 16
- training as necessary expense, 4–23 to 24; 4–27
- travel as necessary expense, 4–24 to 25

Negligence

- accountability and accountable officers, *See* Accountable officers
- debt arising from liability for loss resulting from error or neglect of duty, 13–157 to 162
- guaranteed and insured loans, 11–53 to 55
- Meritorious Claims Act, 12–264 to 265
- Military Personnel and Civilian Employees’ Claims Act of 1964, claims under, 12–70 to 71

Negotiated Rulemaking Act of 1990, 3–6**Netting, amount of liability of accountable officers**, 9–26**New obligations**, *See* Obligation of appropriations**Newspapers**

- advance payments, 5–53 to 55
- necessary expenses, regarded as, 4–25 to 26

No-interest rule

- interest on claims, *See* Interest on claims
- interest on judgments, 14–100 to 103

Nonappropriated fund instrumentalities (NAFIs)

Nonappropriated fund instrumentalities (NAFIs), 17–217 to 218

- appropriated funds used for, 17–230; 17–231 to 238
- audit authority
 - adjustment and settling of accounts, 17–251
 - bid protests, 17–252 to 253
 - Comptroller General, 17–250 to 251
 - Defense Department, 17–251
 - GAO, 17–250 to 251
- audit report on funding for, 17–236 to 238
- authorization
 - audits, *See* subhead audit authority
 - borrowing authority, 17–240 to 241
 - creation of NAFIs, 17–226 to 227
- bid protests, 17–252 to 253
- borrowing authority, 17–240 to 241
- bureaucrats do not live by red tape alone, 17–217
- canteens, 17–221
- characteristics of, 17–225
- Competition in Contracting Act
 - bid protests, 17–252 to 253
 - procurement contracts, 17–245
- Comptroller General
 - audit authority, 17–250 to 251
 - settlement of accounts by, 17–251
- concept (purpose of), 71–217–218, 17–226
 - NAFIs should not normally be used for government procurements, 17–226
- contracts
 - goods and services, 17–242 to 244
 - interagency, 17–241
 - NAFIs should not normally be used for government procurements, 17–226
 - payment of judgments against NAFIs, 14–40 to 41
 - procurement, *See* subhead procurement contracts
 - statutory authority under 10 U.S.C. § 2482a, 17–244 to 245
- creation of NAFIs, authority for, 17–226 to 227
- debts and debt collection, 17–247 to 248
- Defense Department
 - audit authority, 17–251
 - definition of NAFIs, 17–224
- definitions, 17–223 to 226
- Economy Act interagency agreements, 17–241 to 242
- employees, status of, 17–257 to 258
 - ADEA coverage, 17–266 to 267

- Civil Rights Act of 1964, Title VII, 17–266 to 267
- Civil Service laws, applicability of, 17–258 to 269
- Civil Service Reform Act of 1978, 17–259 to 262
- Civil Service Retirement Act coverage, 17–263 to 264
- classification and pay rates and systems, 17–262
- compensation, 17–262; 17–265 to 266
- criminal law and, 17–267 to 268
- discrimination rules, 17–262; 17–266 to 267
- dual compensation laws, 17–265 to 266
- Fair Labor Standards Act (FLSA), 17–262 to 263
- Family and Medical Leave Act (FMLA) coverage, 17–263
- government employees, not generally regarded as, 17–258
- immigration laws, 17–267
- relocation assistance, 17–264 to 265
- tort claims, 17–268 to 269
- Whistleblower Protection Act, 17–262
- federal instrumentality, recognition as, 17–227 to 230
- funding
 - appropriated funds used for NAFIs, 17–230; 17–231 to 238
 - borrowing authority, 17–240 to 241
 - MWR, different views on government funding of, 17–230 to 23
 - sale of property or services, 17–239 to 240
 - self-supporting nature of some NAFIs, 17–230
 - services, sale of, 17–239 to 240
 - services of government employees, 17–238 to 239
 - subsidization of some NAFIs, 17–230
 - user charges, 17–239 to 240
- goods and services, 17–242 to 244
- government employees, NAFI employees not generally regarded as, 17–258
- historical background, 17–218 to 223
- immunity, sovereign, *See* subhead sovereign immunity
- improper use of appropriated funds for, 17–235
- interagency transactions, 17–241
 - contracts, 17–241 to 242
 - Economy Act agreements, 17–241 to 242
 - goods and services, 17–242 to 244
 - sole-sourcing, 17–243 to 244
 - statutory authority under 10 U.S.C. § 2482a, 17–244 to 245
- legal status of, 17–226 to 230
- creation of NAFIs, authority for, 17–226 to 227

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Notice requirements

relationship to federal government, 17–226 to 230
 management of, 17–249 to 250
 military appropriations
 appropriated funds used for MRW expenses, 17–232 to 235
 developing from sutler system, canteens, post traders, and post exchanges, 17–218 to 223
 miscellaneous receipts statute, 17–239
 MWR (morale, welfare, and recreation), covering expenses for, 17–217
 different views on government funding of, 17–230 to 23
 historical background, 17–218 to 223
 necessary expense doctrine, 17–231 to 238
 specific authorization requirement, 17–230 to 231
 necessary expense doctrine, 17–231 to 238
 oversight of, 17–249 to 250
 payment of judgments, 14–39 to 42; 17–256 to 257
 post traders and post exchanges, 17–221 to 223, 17–227 to 228
 sovereign immunity, 17–228 to 230
 procurement contracts, 17–245
 NAFIs should not normally be used for, 17–226
 statutes and regulations governing, 17–245 to 246
 use of federal process by NAFIs, 17–246 to 247
 property of, 17–239 to 240; 17–248
 purpose (concept of), 71–217–218, 17–226
 NAFIs should not normally be used for government procurements, 17–226
 red tape alone, bureaucrats do not live by, 17–217
 regulation of, 17–249 to 250
 relationship to federal government, 17–227 to 230
 sale of property or services, funds from, 17–239 to 240
 self-supporting, 17–230
 services, sale of, 17–239 to 240
 services of government employees, using, 17–238 to 239
 sole-sourcing interagency transactions, 17–243 to 244
 sovereign immunity, 17–228 to 230, 17–253 to 254
 criminal law and NAFI employees, 17–267 to 268
 payment of judgments, 17–256 to 257
 state and local taxes, immunity of federal government from payment of, 17–254
 suit, immunity from, 17–254 to 256
 tort claims and NAFI employees, 17–268 to 269
 specific authorization requirement, 17–230 to 231; 17–232; 17–234

state and local taxes, immunity of federal government from payment of, 17–254
 subsidization of, 17–225–226, 17–230
 supplies and stock items, supplying, 17–217
 sutler system, 17–218 to 221
 user charges, 17–239 to 240

Nonappropriated funds, defined, 17–223**Non-cash items**

accountability attached to items negotiable by bearer, 9–20 to 21
 government debt paid with in-kind payments, 13–82

Non-decision letters, GAO materials, 1–34 to 35**Non-government parties, leasing out property to,**

See Real property leasing, subhead non-government parties, outleasing to

Non-government personnel

entertainment expenses, 4–100 to 103
 meetings and conventions, attendance at, *See* Meetings and conventions, attendance at
 NAFI employees not generally regarded as government employees, 17–258. *See also* Nonappropriated fund instrumentalities (NAFIs), subhead employees, status of

Non-government property

improvements non-government real property, *See* Improvements
 trust obligation when controlled and managed by government, 17–270
 “Non-severable” (“entire”) versus “severable” services, *See* Bona fide needs rule

Non-supplant provisions of grants, 10–69 to 70

Nonrevolving accounts, defined, 17–273

Northwest Territory Celebration Commission as statutory committee under FACA, 17–46 to 47**“Not to exceed” or “not more than” language, amount appropriated, 6–4 to 5; 6–6; 6–8****Notary publics**

bonding, 4–155
 commission fees, 4–211
 necessary expense doctrine, 4–27

Note of indebtedness executed under National Housing Act property insurance programs, requirements for, 11–44 to 45**Notice requirements**

accountable officers notified of potential liability for illegal or improper payment, 9–74 to 75

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

No-year appropriations

assignment of claims for contract financing, 12–199 to 201
 deceased debtors, 13–155 to 157
 default notice requirements on guaranteed and insured loans under Small Business Administration (SBA) business loan program, 11–50
 interest payments under Prompt Payment Act, 12–235
 real property acquisition, 16–16
 relocation assistance for persons forced to relocate due to federal programs, 16–67, 69 to 70
 reprogramming, 2–27

No-year appropriations, 5–6 to 8

advantages and disadvantages of, 5–8
 apportionment requirements, applicability of, 6–74
bona fide needs rule not applicable to, 5–13
 creation of and requirements for, 5–6
 defined, 2–12
 deobligated funds, availability of, 5–7 to 8
 disadvantages and advantages of, 5–8
 expired appropriations, 5–64 to 65
 multi-year contracts under, 5–38
 recovered funds, availability of, 5–7 to 8
 requirements for and creation of, 5–6
 rules relating to, 5–6
 standard language, 5–6
 subsequent congressional action, affect on, 5–6 to 7
 unexpended balances, 5–64 to 65

Nuclear waste repository sites, real property jurisdiction, 16–115

O

Obligated balance defined, 5–57

Obligation of appropriations, 2–12 to 13; 7–2 to 4

advance obligations, *See* Excess or advance obligations or expenditures
 allocation between or among programs funded under separate appropriations, 7–7
 Antideficiency Act, relation to, 7–5
 concept of, 7–2 to 4
 condemnations, 16–55 to 58
 contingent liabilities, 7–48 to 50
 contracts, recording obligations for, *See* Recording obligations
 criteria and standards for recording, 7–5 to 48

contracts, 7–8 to 28
 employment and travel, 7–38 to 46
 estimates, 7–7
 grants and subsidies, 7–32 to 36
 interagency orders, 7–30 to 32
 legislative history, 7–5 to 6
 loans, 7–28 to 30
 orders without advertising, 7–32
 other legal liabilities, 7–47 to 48
 pending litigation, 7–36 to 38
 public utilities, 7–46 to 47
 purpose of, 7–5 to 6
 relationship to obligation, 7–6 to 7
 statutory prescription of, 7–4
 definition of obligation, 5–2; 7–3, 7–6
 deobligation, *See* Deobligation
 excess or advance obligations, *See* Excess or advance obligations or expenditures
 expired appropriations, *See* Expired appropriations
 Federal Credit Reform Act of 1990 (FCRA), 11–17
 grants, *See* Grants
 guaranteed and insured loans, *See* Guaranteed and insured loans
 imposition of new obligations without new appropriations, 4–11 to 13
 interagency transactions under Economy Act, 15–42 to 45
 intragovernmental revolving funds, 15–111 to 112
 legal requirement to keep track of, 7–3
 loans, recordation of, 7–28 to 30
 matured and unmatured commitments considered to be, 7–4
 overrecording of, 7–5
 pattern of obligations for continuing resolutions, 8–12 to 14
 payment of judgments, 14–13 to 15
 real property acquisition
 involuntary acquisitions, 16–55 to 58
 voluntary purchase, 16–54 to 55
 recordation, *See* Recording obligations
 reobligation of deobligated funds, 7–53
 reporting requirements for unliquidated obligations and unobligated balances, 7–50 to 51
 revolving funds, 15–110 to 114
 typical question on, 7–4
 underrecording of, 7–5

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

- unexpended balances, obligated
 - defined, 5–57
 - use of, 5–61 to 62
- unexpired appropriations, 2–12 to 13
- unliquidated obligations and unobligated balances,
 - reporting requirements for, 7–50 to 51
- unobligated balance, *See* Unobligated balance
- variations in purpose between appropriation and
 - authorization, 2–43 to 44
 - when occurs, date of commitment vs. payment, 7–4
- Occupational licensing requirements for government employees**, 4–210 to 211; 4–254
- Occupational Safety and Health Act (OSHA), protective clothing required under**, 4–219
- Office memoranda, GAO materials**, 1–33 to 34
- Office of Federal Procurement Policy Act and government corporations**, 17–172
- Office of Management and Budget (OMB)**
 - Bureau of the Budget, originally known as, 1–9
 - common rules for agency regulations, 10–27 to 29
 - debt and debt collection, 13–12
 - execution and control phase of appropriation life cycle,
 - role in, 1–19
 - executive phase of appropriation life cycle, role in, 1–14
 - Federal Grant and Cooperative Agreement Act, guidance
 - on implementation of, 10–11
 - historical background, 1–9
- Office of Personnel Management revolving fund**, 15–118 to 119
- Offices**
 - decorative items, 4–208 to 210
 - equipment and furniture, 4–208
- Off-loading and interagency transactions under Economy Act**, 15–70 to 74
- Offsets**, 13–45; 13–93 to 95
 - administrative offset, 13–98 to 103
 - defined, 13–94 to 95
 - statute of limitations, 13–149 to 152
 - Army Holdup List, 13–110 to 111
 - augmentation of appropriations, 6–129 to 130
 - bankruptcy, 13–117 to 123
 - check losses, 9–99 to 101
 - common-law derivation of right of, 13–93
 - contract debts, 13–103 to 107
 - Army Holdup List, 13–110 to 111
 - competing claims, 13–107
 - Contract Disputes Act (CDA) versus Debt Collection Act, 13–111 to 115
 - corporate indebtedness, 13–105 to 106
 - overpayments, 13–107
 - repayment bond in lieu of setoff, 13–108
 - right of offset, 13–103 to 107
 - Contract Disputes Act (CDA) versus Debt Collection Act, 13–111 to 115
 - corporate indebtedness, 13–105 to 106
 - Debt Collection Act
 - Contract Disputes Act (CDA) versus, 13–111 to 115
 - government employees, salary offsets, 13–125 to 130
 - provisions, 13–95; 13–99 to 103
 - defined, 2–7 to 9
 - disposition of amounts set off, 13–144 to 145
 - District of Columbia government, against, 13–124
 - due process requirement, 13–95 to 98
 - foreign exchange transactions, 9–99
 - government debts against unexpended contract balance,
 - priority of offsetting, 12–93 to 95
 - government employees
 - amount subject to offset, 13–129
 - Debt Collection Act of 1982, salary offset of, 13–126 to 130
 - historical background, 13–125 to 126
 - retirement fund, offset against, 13–135 to 138
 - routine salary adjustments, effect of, 13–130
 - statutory law other than Debt Collection Act, 13–130 to 135
 - types of debt that may be set off, 13–128
 - types of payment subject to offset, 13–128
 - grantee indebtedness, recovery of, 10–89 to 94
 - historical background, 13–98 to 99
 - insurance company claims set off against subrogation
 - awards, 13–123
 - interest on judgments, 14–107
 - judicial offset, 13–94 to 95; 13–149
 - lease payments, against, 13–124
 - levies of tax, 13–141 to 144
 - mobile home loan insurance program claims, against, 13–124
 - payment of judgments
 - debt claims already reduced to judgment, 14–76 to 77
 - Federal Tort Claims Act (FTCA), 14–75 to 76
 - GAO involvement, judgments normally paid without, 14–77

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Olympic Committee, U.S., as federally-chartered government corporation

historical background, 14–73 to 74
 interest, 14–107
 mandatory requirements, 14–74
 procedures, 14–73 to 74
 statutory law allowing offsets against, 14–73 to 74
 third-party claims, 14–76
 withholding versus offset, distinguishing, 14–74 to 75
 private relief legislation, payments due under, 13–124
 railroads, 13–124
 repayment bond in lieu of, 13–108
 security deposit, against, 13–108 to 110
 Social Security payments, 13–124
 state and local governments, against, 13–124 to 125
 statute of limitations, 13–149 to 152
 subrogation awards, insurance company claims set off
 against, 13–123
 tax levies, 13–141 to 144
 tax refunds, 13–138 to 141
 transportation claims, 13–115 to 116
 Treasury Department, disposition of amounts set off to,
 13–144 to 145
 trust funds, 13–116 to 117; 17–300 to 301

Olympic Committee, U.S., as federally-chartered government corporation, 17–73 to 81

OMB, *See* Office of Management and Budget (OMB)

“One fund” language, amount appropriated, 6–6

One-year appropriations, *See* Annual appropriations

Operating authority, user charges for, 15–141

Options

Antideficiency Act renewal options, 6–26 to 27
 contract authority, restrictions on funding options
 created by, 3–33 to 34
 contracts, renewal options, *See* Contracts
 entitlement authority, restrictions on funding options
 created by, 3–34
 procurement contracts, fast payment options, 5–50 to 52
 real property acquisition, 16–21 to 23

OSHA (Occupational Safety and Health Act), protective clothing required under, 4–219

Outleasing real property to non-government parties,
See Real property leasing, subhead non-government parties,
 outleasing to

Outplacement assistance for terminated employees,
 necessary expense doctrine, 4–27

Outsourcing of interagency transactions under Economy Act, 15–70 to 74

Overruling necessity doctrine, accountability relief, 9–49 to 50

P

Panama Canal Commission, payment of judgments against, 14–57

Parking, 4–222 to 223

augmentation of appropriations via fees for, 6–127
 public buildings and improvements, 16–204 to 205
 real property leasing, 16–139 to 141
 state and local taxes, 4–252
 travel expenses, as, 4–222 to 223

Patent and Trademark Office, interagency transactions under Economy Act, 15–68

Patent infringement cases, delay compensation in
 interest on judgments, 14–112 to 113

Payment, illegal or improper

accountability and accountable officers, *See* Accountable officers, subhead illegal or improper payment, liability triggered by

Payment for real property acquisitions, *See* Real property acquisition

Payment of claims, 12–31 to 32

agency appropriations, from, 12–32 to 35
 assignment of contract payments, *See* Assignment of claims
 bid protests, 12–103 to 104
 contracts, 12–76 to 78
 entitlement to receive payment (payees), determining, 12–37 to 40
 Federal Tort Claims Act (FTCA), under, 12–48 to 51
 interagency transactions under Economy Act, 15–31 to 36; 15–49 to 52
 interest, *See* Interest on claims
 International Claims Settlement Act of 1949, 12–118 to 119
 leased real property, 16–127 to 130
 Military Personnel and Civilian Employees’ Claims Act of 1964, 12–63 to 64
 military tort claims, 12–57
 National Guard Claims Act, 12–57
 Prompt Payment Act, *See* Prompt Payment Act
 quantum meruit claims, 12–87
 real property leasing, 16–127 to 130

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Personal expenses and furnishings of government employees

- relocation assistance for displaced persons, 16–86; 16–87 to 88
- rent, 16–127 to 130
- revolving funds, from, 15–95 to 96
- separate appropriation or fund, from, 12–35 to 36
- specific congressional appropriation, from, 12–37
- tort, claims sounding in, *See* Claims sounding in tort
- wrong person, payment to, 12–40
- Payment of debt**
 - bidding at execution sale, 13–92 to 93
 - cash, 13–79 to 80
 - Cash Management Improvement Fund, 13–82
 - check, by, 13–80; 13–84 to 85
 - conditional endorsements, 13–84 to 85
 - Contract Disputes Act (CDA) and interest on, 13–38
 - credit card, by, 13–81 to 82
 - disposition of amounts collected, 13–85 to 86
 - evidence of, 13–86
 - execution sale, bidding at, 13–92 to 93
 - in-kind payments, 13–82
 - kidnapping proceeds used for, 13–79 to 80
 - kind, payment in, 13–82
 - methods of, 13–79 to 83
 - multiple debts, application of payment to, 13–83 to 84
 - releases, 13–86
 - Treasury Department
 - Cash Management Improvement Fund, 13–82
 - disposition of amounts collected, 13–85 to 86
- PBGC, *See* Pension Benefit Guaranty Association (PBGC)**
- Penalties, *See* Fines and penalties**
- Pending legislation, lobbying attempts to influence, *See* Lobbying**
- Pending litigation, recording liabilities resulting from, 7–36 to 37**
- Pension Benefit Guaranty Association (PBGC)**
 - creation of, 17–92
 - federal borrowing to finance, 17–121 to 122
 - user charges and fees, 17–136
- Period of availability, *See* Duration or time, appropriations based on**
- Periodicals**
 - advance payments, 5–53 to 55
 - necessary expenses, regarded as, 4–25 to 26
- Permanent appropriations**
 - defined, 2–12
 - general provisions, when construed as, 2–28 to 33
 - payment of judgments, *See* Payment of judgments
 - trust funds and Permanent Appropriation Repeal Act of 1934, 17–286
- Permissible procurement test, quantum meruit claims, 12–84**
- Personal expenses and furnishings of government employees, 4–198**
 - air purifiers, 4–208
 - apparel, 4–215 to 221
 - business cards, 4–198 to 200
 - calling cards, 4–198 to 200
 - ceremonies, 4–214 to 215
 - Christmas cards and decorations, 4–212 to 214
 - clothing, 4–215 to 221
 - commuting (home to work expenses), 4–222 to 223
 - decorations
 - office decor, 4–208 to 210
 - seasonal, 4–214
 - dedication ceremonies, 4–214 to 215
 - entertainment expenses, *See* Entertainment expenses
 - fees and dues, *See* Fees and dues
 - flexible work arrangements, 4–223 to 224
 - food and drink as, 4–198
 - greetings cards, 4–212 to 213
 - groundbreaking ceremonies, 4–214 to 215
 - health care, *See* Health care
 - home, work at, 4–223 to 224
 - home to work expenses (commuting), 4–222 to 223
 - licenses, 4–210 to 211
 - luggage, 4–223 to 224
 - medical care, *See* Health care
 - membership fees, *See* Fees and dues
 - offices
 - decorative items, 4–208 to 210
 - equipment and furniture, 4–208
 - parking, 4–222 to 223
 - photographs, 4–211 to 212
 - protective clothing, 4–215 to 221
 - qualification expenses, 4–210 to 211
 - seasonal items
 - cards, 4–212 to 213
 - decorations, 4–214
 - supplies and stock items, *See* Supplies and stock items
 - telecommuting expenses, 4–223 to 224
 - traditional government ceremonies, 4–214 to 215
 - travel to and from work, 4–222 to 223

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Personal property

uniforms, (4:216; 4-218 to 219)
wearing apparel, 4-215 to 221

Personal property

“character and necessity” provisions, 17-138
de minimis amounts, 15-5
disposition of, *See* Disposition of property
exchange or sale, disposition of property by, 15-9 to 14
Federal Supply Schedule system, 15-6 to 8
government corporations
 “character and necessity” provisions, 17-138
 property management, 17-178 to 180
GSA supply programs, 15-4 to 8
inspection of personal property, interagency transactions
 for, 15-78
loss or damage to property
 interagency claims, 12-164 to 165
 Military Personnel and Civilian Employees’ Claims
 Act of 1964, 12-64 to 65
 revolving funds, 15-124 to 125
Meritorious Claims Act, 12-262 to 263
multiple award schedule (MAS) programs, 15-6
Property Clause applicable to, 16-220 to 221
reassignment, disposition of property by, 15-14 to 15
sale or exchange, disposition of property by, 15-9 to 14
stationery, 15-9
stock system, GSA, 15-5
supplies and stock items, *See* Supplies and stock items
waiver (GSA) requirements for obtaining, 15-5 to 6

Personal services prohibition, *See* Voluntary services
prohibition

**Personal versus non-personal services, bona fide needs
rule**, 5-24

Petty cash (imprest funds)

accountability attached to, 9-14 to 17
illegal or improper payment, liability triggered by, 9-97 to
98

Phases of appropriations law, *See* Life cycle of
appropriations

Phone service, *See* Telephone services

Photographs, 4-211 to 212

Physical health, *See* Health care

Physical loss or deficiency, accountability for,
See Accountable officers, subhead physical loss or
deficiency, liability triggered by

Pinkerton guards, *See* Anti-Pinkerton Act

Plain meaning rule

statutory construction, 2-60 to 63
Title 31, applied to, 4-3

Police generally, *See* Law enforcement agencies

Police protection, 4-124 to 125

Policy and procedures manual

GAO materials, 1-35
interagency transactions, 15-29

Possession, adverse; real property disposition, 16-247 to
249

**Possessory interest (state and local) taxes paid by
government employees**, 4-252 to 253

Post traders and post exchanges, 17-221 to 223

Postage regarded as necessary expense, 4-25

Postal money orders, accountable officers, 9-102

Postal Service, payment of judgments, 14-34 to 36

**Post-enactment statements, determining statutory
construction**, 2-66 to 68

Postjudgment interest, 14-101

Power of the purse

Constitutional issues and requirements, 1-5 to 6
defined, 1-3 to 4
Executive control, balance of power with, 1-8
extent of, 1-4 to 6
general welfare requirement, 1-5
grants as exercise of, 10-19 to 20
legislation allowing for appropriations, responsibility for
 passage of, 1-2
limitations and restrictions on, 1-4 to 5
statutory funding controls, 1-6 to 7
uses of, 1-4

Preferential treatment under Meritorious Claims Act,
12-267 to 269

Prejudgment interest, 14-101; 17-207 to 208

**Premium payments on guaranteed and insured loans
available under National Housing Act property
insurance programs**, 11-45 to 47

President, *See* headings at Executive

Presumptions

annual nature of appropriations, 2-29; 5-3 to 4
negligence and liability of accountable officers for
 physical loss or deficiency, 9-36 to 39

Price control regulations, real property jurisdiction,
16-108 to 113

**Price-Anderson Act and statutory exceptions to
Antideficiency Act**, 6-51

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Primary retroactivity of laws and regulations defined, 3–18

Printing and binding

costs, awards of, 14–82
government corporations, 17–182 to 184

Priority

deceased debtors' estate, 13–153 to 157
unexpended contract balances, on, *See* Claims and claims settlement, subhead priority of claims on unexpended contract balance

Prisoners

Federal Prison Industries revolving fund, 15–102
trust funds, 17–278 to 279; 17–300 to 301

Privacy Act

consumer credit reporting agencies, 13–45 to 48
government corporations, 17–180 to 182

Private funds held in trust, accountability attached to, 9–20 to 21

Private parties

statutory authority required for government to provide goods and services to, 15–129 to 132
user charges for, *See* User charges

Private relief legislation, 12–250 to 252

appropriation, inclusion of, 12–251
congressionally-sponsored, 12–250 to 252
effect of, 12–252
enactment of, 12–251
errors in, 12–252
errors in statutes, 12–252
GAO settlement of, 12–251 to 252
historical background, 12–250 to 251
Meritorious Claims Act, *See* Meritorious Claims Act
moral vs. legal obligations, 12–250
no-interest rule, 12–215
offsets of payments due under, 13–124
private law, most common form of, 12–251
suspension of debt collection action, 13–64 to 65

Private residences, *See* Residence

Prizes, *See* Awards and prizes

Probate proceedings, deceased debtors, 13–155 to 157

Procedures and proceedings

accountable officers, *See* Accountable officers
administrative, *See* Administrative proceedings
payment of judgments, *See* Payment of judgments
phases, procedural, *See* Life cycle of appropriations

Procurement contracts

advance payments, *See* Advance payments
government corporations, *See* Government corporations
NAFIs, *See* Nonappropriated fund instrumentalities (NAFIs)

Production credit associations (PCAs) as government corporations, 17–85 to 86

Productivity and morale, facilities promoting, *See* Morale, welfare, and recreation (MWR) for government employees

Professional organizations, membership fees for, *See* Fees and dues, subhead membership fees

Program beneficiaries appointed without compensation or waiver of salary, 6–63 to 64

Program Fraud Act, 12–247

Program income, 10–56 to 58

Programmatic delays

deferrals, execution and control phase of appropriations life cycle, 1–20
impoundment, *See* Impoundment
life cycle of appropriations, 1–21

Progress payments on procurement contracts, 5–49

Project grants, 10–35

Project orders, interagency transactions, 7–27 to 28

Promotional materials, *See* Advertising and promotional materials

Prompt payment

discounts for
contract financing by assignment of contract payments, 12–208 to 209
Prompt Payment Act provisions, 12–237 to 239
interest and Prompt Payment Act provisions, *See* Prompt Payment Act

Prompt Payment Act, 12–221 to 223

accrual of interest penalty under, 12–229 to 232
agencies covered by, 12–223 to 224
computation of interest under, 12–234 to 235
discounts for prompt payment, 12–237 to 239
entitlement to receive interest, 12–224 to 225
filing requirements, lack of, 12–235 to 237
funding payments under, 12–235 to 237
government corporations, 17–192 to 193
notice requirements, 12–235
payment defined for purposes of, 12–232 to 234
procedures for obtaining interest under, 12–235 to 237
public utilities, 12–227 to 229
purpose of, 12–221 to 222
rate of interest under, 12–234 to 235

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Proof

transactions subject to, 12–225 to 227

Proof, *See* Evidence

Propaganda

covert, 4–166 to 167

pending legislation, attempts to influence, *See* Lobbying,
subhead pending legislation, attempts to influence

Property

government, *See* Government property

insurance, *See* Property insurance

interest in

grant funds, 10–46

taking versus tort, 12–60 to 62

nonappropriated fund instrumentalities (NAFIs), 17–239
to 240; 17–248

non-government property

improvements non-government real property,
See Improvements

trust obligation when controlled and managed by
government, 17–270

personal

government, *See* Personal property

government employees, *See* Personal expenses and
furnishings of government employees

real estate, *See* Real property

taxes

government employees, possessory interest taxes
paid by, 4–252 to 253

immunity of federal government from payment of
state and local taxes, 4–245 to 249

Property Clause

real property disposition, 16–220 to 221

real property jurisdiction, 16–113 to 114

Property insurance

government contractors, property owned by, 4–151 to
152

National Housing Act property insurance programs,
See National Housing Act property insurance programs

self-insurance rule, 4–144 to 146

shipment of government property, losses in, 4–154

Property interest

grant funds, 10–46

taking versus tort, 12–60 to 62

Property taxes

government employees, possessory interest taxes paid
by, 4–252 to 253

immunity of federal government from payment of state
and local taxes, 4–245 to 249

Prorating, administrative discretion regarding insufficient funds, 3–36

Protective clothing, 4–215 to 221

Provisional vouchers, 9–70 to 72

Provisos construed as permanent legislation, 2–28 to 33

Public Buildings Act

government corporations, 17–180

prospectus approval requirements, 16–136 to 137

Public buildings and improvements, 16–161 to 206

A&E services, 16–170 to 176; 16–185

agency-specific authorities, 16–176 to 183

Agriculture Department, 16–181 to 182

allocation of space, 16–193 to 194

Armed Services Procurement Act of 1947, 16–172

artistic concerns, 16–185

authorization

40 U.S.C. § 261, 16–167 to 168

41 U.S.C. § 12, 16–161 to 167

Agriculture Department, 16–181 to 182

design fees, 4–196 to 198; 16–185

duration of, 16–168 to 170; 16–189 to 190

General Services Administration (GSA), 16–183 to 187

military construction, 16–172; 16–176 to 178

multi-year contracts, 16–178 to 181

National Institute of Standards and Technology,
16–182 to 183

operation and control of public buildings, 16–192 to
193

partial appropriations, 16–167 to 168

Public Buildings Act, 16–183 to 187

specific agency authorities, 16–176 to 183

Brooks A&E Act, 16–170 to 172

Clinger-Cohen Act, 16–172

construction work, 16–161 to 192

authorization, *See* subhead authorization

design fees, 4–196 to 198; 16–185

duration or time of construction appropriations,
16–168 to 170; 16–189 to 190

expenses connected with, 16–190 to 192

language and terminology, 16–188

partial appropriations, 16–167 to 168

purpose availability, 16–188

scope of appropriations, 16–187 to 192

custodial services, 16–196 to 197

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Publishing requirements for government corporations

- Defense Department, 16-176 to 178
- definitions
 - improvements, 16-164 to 166
 - public buildings, 16-162 to 163; 16-183
- design fees, 4-196 to 198; 16-185
- duration or time of construction appropriations, 16-168 to 170; 16-189 to 190
- General Services Administration (GSA)
 - construction authority, 16-183 to 187
 - operation and control authority, 16-192 to 193
- government corporations, 17-180
- leases, 16-201 to 206
- maintenance, repairs, and alterations, *See* Maintenance, repairs, and alterations
- military construction, 16-172; 16-176 to 178
- multi-year contracts
 - construction, 16-178 to 181
 - public utilities, 16-198
- National Institute of Standards and Technology, 16-182 to 183
- operation and control of public buildings
 - access, 16-201
 - allocation of space, 16-193 to 194
 - authority over, 16-192 to 193
 - conduct, rules of, 16-201
 - custodial services, 16-196 to 197
 - public utilities, 16-197 to 201
 - rent, payment of, 16-201 to 206
 - security services, 16-196 to 197
 - use restrictions, 16-201
- parking, 16-204 to 205
- partial appropriations, 16-167 to 168
- permanent structures and improvements, 16-162 to 163, 165
- Public Buildings Act, 16-183 to 187
- public utilities, 16-197 to 201
 - expenses connected with construction, 16-190 to 192
 - operation and control, 16-197 to 201
- rent, payment of, 16-201 to 206
- security services, 16-196 to 197
- specific purpose requirement, 16-164
- temporary structures and improvements, 16-163 to 164, 165
- Public Buildings Purchase Contract Act of 1954, lease-purchase agreements under, 16-154 to 156**
- Public debt financing, *See* Borrowing authority**
- Public disturbance, accountability for losses due to, 9-52 to 53**
- Public domain and public lands. *See also* Real property**
 - defined, 16-5 to 10
 - real property disposition, 16-233 to 234
- Public enemy**
 - accountability for losses due to, 9-49 to 50; 9-52 to 53
 - Meritorious Claims Act, 12-270
- Public enterprise revolving funds, 15-84; 15-99; 17-272**
- Public funds, accountability attached to, 9-14**
- Public Health Service National Cancer Institute improvements to non-government real property, 16-214**
- Public necessity test, claims for unauthorized procurement of goods or services, 12-144 to 145**
- Public participation in administrative proceedings, attorney's fees awards for, 4-68 to 74**
- Public transport, use of government motor vehicles instead of, 15-192 to 193**
- Public utilities**
 - Prompt Payment Act, interest provisions of, 12-227 to 229
 - public buildings and improvements, *See* Public buildings and improvements
 - recording obligations, 7-46 to 47
 - relocation assistance, 16-88
 - common law rule, under, 16-88 to 92
 - Flood Control Act of 1938, under, 16-95
 - Forest Service appropriations, 16-95 to 96
 - highway construction and 23 U.S.C. § 123, 16-94 to 95
 - International Boundary and Water Commission, 16-96
 - Reclamation Project Act of 1939, under, 16-95
 - right-of-way and, 16-88 to 92
 - statutory provision for, 16-92 to 97
 - Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, 16-92 to 94
 - rights-of-way, 16-88 to 92
 - state and local taxes, immunity of federal government from payment of, 4-243 to 245
- Public Vessels Act, interest on judgments under, 14-109**
- Publications**
 - advance payments, 5-53 to 55
 - necessary expenses, regarded as, 4-25 to 26
- Publicity, *See* Advertising and promotional materials**
- Publishing requirements for government corporations, 17-182 to 184**

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Punctuation of statute determining statutory construction

Punctuation of statute determining statutory construction, 2–71

Punitive awards

government corporations, 17–208
payment of judgments, 14–55 to 56

Purpose availability, 4–2 to 5; 4–28 to 29

Antideficiency Act violations, 6–42 to 46
apportionment of appropriations, 6–77
attorney’s fees, *See* Attorney’s fees
augmentation rule, 6–104
authorized purpose, determining, 4–5 to 11
 budget estimates, effect on, 4–9 to 11
 legislative history, use of, 4–5, 4–11
 statement in act itself, 4–5 to 7
availability, generally
 concept of, 4–2
 purpose as an element of, 4–2
boards, committees, and commissions, interagency
 funding for, 17–17 to 18
budget estimates and requests, effect of, 4–9 to 11
compensation restrictions on government employees,
 4–74 to 75
 aliens, 4–75 to 78
 forfeitures, *See* Government employees, subhead
 forfeiture of retirement pay
concept of, 4–2
conferences and conventions, attendance at,
 See Meetings and conventions, attendance at
determining authorized purposes, 4–5 to 11
donations held in trust funds, 17–287 to 289
elements of availability, 4–2
entertainment, *See* Entertainment expenses
fines and penalties, 4–114 to 119
firefighting, *See* Firefighting services
generic groupings of payments, untangling, 4–6 to 7
gifts, 4–128 to 131
grants, 10–21 to 22
guaranteed and insured loans, and expenditures to
 protect collateral against defaults on, 11–65 to 66
guard services, *See* Anti-Pinkerton Act
indemnification agreements, 6–34 to 35
indirect accomplishment of purpose in place of direct
 actions not permitted, 4–5
insurance, *See* Insurance
interagency transactions under Economy Act, 15–45
language and terminology, 4–5

limitation, specific appropriation serving as, 4–9
limitations and restrictions on, 4–28 to 29
lobbying, *See* Lobbying
“marauding woodpecker” case, 4–20
meetings, attendance at, *See* Meetings and conventions,
 attendance at
morale, welfare, and recreation, *See* Morale, welfare, and
 recreation (MRW) for government employees
municipal services, *See* Municipal services
necessary expense doctrine, *See* Necessary expense
 doctrine
new duties and obligations imposed without new
 appropriations, 4–11 to 13
personal expenses and furnishings of government
 employees, *See* Personal expenses and furnishings of
 government employees
preliminary administrative expenses to implement new
 law, 4–12 to 13
public buildings, construction of, 16–188
recreation facilities, *See* Morale, welfare, and recreation
 (MWR) for government employees
revolving funds, 15–99 to 104
rewards, *See* Rewards
self-insurance, *See* Self-insurance rule
specific purpose, statement of, 4–7 to 9
statement of, 4–5 to 7
statutory basis for, 4–2 to 5
taxes, *See* Taxation
telephone services, *See* Telephone services
termination of program, 4–13 to 14
Title 31, *See* Title 31 of US Code
trust funds, donations held in, 17–287 to 289
two appropriations available for same purpose, neither
 more specific than the other, 2–19 to 20
variations in, 2–43 to 44
welfare facilities, *See* Morale, welfare, and recreation
 (MWR) for government employees

Q

Qualification expenses of government employees, 4–210 to 211; 4–254

Quantum meruit

claims and claims settlement, *See* Claims and claims
settlement

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Real property acquisition

goods and services procured in violation of regulations, payment for, 15–8
 grants, applicability to, 10–7
 municipal services, payment for, 4–124 to 125
 property taxes, federal government payment of, 4–247 to 248

Quiet title statute, 16–247

R

Railroads, offsets, 13–124

Ratification

appropriation, by, 2–52 to 54
 unauthorized commitments or implied contracts, 12–81 to 82

Real property, 16–5 to 10

acquisition of, *See* Real property acquisition
 debt and debt collection, *See* Debt and debt collection
 disposition of, *See* Real property disposition
 government corporations, 17–178 to 180
 historical background to land policy, 16–5 to 10
 improvements
 government real property, to, *See* Public buildings and improvements
 non-government real property, to, *See* Improvements
 interagency claims involving, 12–168 to 170
 jurisdiction over, 16–8 to 9
 jurisdiction over federal lands, *See* Real property jurisdiction
 land condemnation judgments, payment of, 14–29 to 31
 landowner, government as largest, 16–5
 leases, *See* Real property leasing
 liens, *See* Liens
 management of public lands, 16–5 to 10
 non-government real property, improvements to, *See* Improvements
 public buildings and improvements, *See* Public buildings and improvements
 public domain and public lands
 defined, 16–5 to 10
 real property disposition, 16–233 to 234
 reservation, 16–6
 title issues
 acquisitions, *See* Real property acquisition

adverse possession, disposition of real property by, 16–247 to 249

withdrawal of land from public domain, 16–6 to 7

Real property acquisition, 16–10 to 63

abstract of title, 16–36 to 37

appraisal of property, 16–14

 policy, as, 16–14

 updating, 16–15

Attorney General and title approval, 16–31 to 36

attorney's fees, 16–60 to 62

authorization

 Declaration of Taking Act, 16–46 to 51

 involuntary acquisitions, 16–43 to 44

 legislative takings, 16–45 to 46

 public buildings and improvements, *See* Public buildings and improvements

 statutory authority to acquire property, *See* subhead

 statutory authority requirement

 title approval, 16–31 to 36

Bethune and Barnhart cases, 16–17 to 18

certificates of title, 16–36

condemnations, *See* Condemnations

contracts, federal policy included in, 16–18

damage or loss, 16–41 to 42

Declaration of Taking Act, 16–46 to 51

deeds, 16–42

donations

 policy as to, 16–16

 statutory authority requirement, 16–21

 title issues, 16–38 to 39

eminent domain, *See* Eminent domain

evidence of title, 16–36 to 41

expenses incident to

 attorney's fees, 16–60 to 62

 condemnations, 16–39 to 41

 donations, 16–38 to 39

 evidence of title, 16–37 to 41

 litigative expenses, 16–62 to 63

 transfer of title, 16–58 to 60

expenses of title evidence, 16–37 to 41

Fifth Amendment provisions, 16–11 to 13

Indian tribes and tribal lands

 eminent domain applicable to, 16–12 to 13

 statutory authority requirement, 16–23

involuntary acquisitions, 16–43 to 45

 authorization, 16–43 to 44

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Real property acquisition

condemnation, by, *See* Condemnations
 Declaration of Taking Act, 16–46 to 51
 eminent domain, *See* Eminent domain
 inverse (reverse) condemnation, *See* Inverse condemnation
 leaseholds, 16–119 to 121
 legislative taking, 16–45 to 46
 obligations, 16–55 to 58
 just compensation
 coercion or compelling agreements as to, 16–16
 eminent domain requirements, 16–12
 leaseholds, 16–120
 policy, 16–14 to 16
 lease-purchase agreements, 16–153 to 161
 leases, *See* Real property leasing
 legislative taking, 16–45 to 46
 liens, 16–41
 litigative expenses, 16–62 to 63
 loss or damage, 16–41 to 42
 methods of
 eminent domain, 16–10 to 11, *See also* Eminent Domain
 involuntary acquisitions, *See* subhead involuntary acquisitions
 negotiation and purchase, voluntary, 16–10, 16–13 to 14, *See* subhead voluntary purchases
 negotiated sale, reasonable effort to acquire property by, 16–13 to 14
 notice requirements, 16–16
 obligations
 involuntary acquisitions, 16–55 to 58
 voluntary purchase, 16–54 to 55
 options, 16–21 to 23
 partial acquisitions
 relocation assistance and, 16–68 to 69
 uneconomic remnant, leaving, 16–16
 payment for
 condemnations, costs of, 16–39 to 41
 donations, costs of, 16–38 to 39
 evidence of title expenses incident to purchase of real property, 16–37 to 38
 just compensation concept, *See* subhead just compensation
 title approval, dependent on, 16–35
 policy as to, 16–13 to 18
 possession, surrender of, 16–16

relocation assistance for persons forced to relocate due to federal programs, *See* Relocation assistance
 rentals, *See* Real property leasing
 state acquisitions, federally funded, 16–17
 statutory authority required, 16–18 to 30
 applicability to different types of acquisition, 16–19 to 23
 condemnations, 16–19 to 23
 debt security, land acquired as, 16–20 to 21
 donation of property to government by owner, 16–21
 express authority, 16–23 to 30
 implied authority, 16–23 to 24
 Indian tribal funds, purchases from, 16–23
 interagency transfers, not applicable to, 16–20
 leaseholds, 16–120
 leaseholds, applicability to, 16–19 to 20
 lesser estates or interests in lands, applicability to, 16–19
 noncompliance, effects of, 16–30
 options, 16–21 to 23
 specific formula or language, lack of, 16–24 to 25
 statutory provision, 16–18
 types of statutory authority, 16–23 to 30
 unvouchered expenditures, not applicable to, 16–20
 statutory policies established in law, 16–13 to 18
 title issues, 16–31 to 41
 abstract of title, 16–36 to 37
 approval of title, 16–31 to 36
 certificates of title, 16–36
 condemnations, 16–39 to 41
 donations, 16–38 to 39
 evidence of title, 16–36 to 41
 expenses
 evidence of title, 16–37 to 41
 transfer of title, 16–58 to 60
 expenses of title transfer, 16–58 to 60
 purchase price appropriation, expenses chargeable to, 16–37 to 38
 transfer of title, expenses incident to, 16–58 to 60
 transfer
 interagency transfers, statutory authority requirement not applicable to, 16–20
 title transfer expenses, 16–58 to 60
 uneconomic remnant, partial acquisitions leaving, 16–16
 Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, 16–13 to 18,

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Real property leasing

- See also* Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970
 Uniform Vendor and Purchaser Risk Act, 16–42
 voluntary purchases, 16–41 to 42
 leasehold acquisitions, voluntary, 16–117 to 119
 obligations, 16–54 to 55
 policy, as, 16–13 to 14
- Real property disposition**, 16–220 to 249
 adverse possession, 16–247 to 249
 Alaska, 16–7 to 8
 appraisal of property, 16–225 to 226
 authorization
 Federal Property and Administrative Services Act of 1949, 16–221 to 233
 Internal Revenue Service (IRS), 16–234
 language and terminology, 16–234
 Property Clause, 16–220 to 221
 specific agency or property, authority to dispose based on, 16–233 to 235
 enclaves, federal, *See* Federal enclaves
 excess property, 16–222 to 224
 expenses incident to, 16–232 to 233
 federal policy during 19th century, as, 16–5
 Federal Property and Administrative Services Act of 1949, 16–221 to 233
 interagency transactions, 16–222 to 224
 leasing out property to non-government parties, *See* Real property leasing, subhead non-government parties, outleasing to
 license to use, 16–244 to 246
 methods of disposal, 16–226
 miscellaneous receipts statute, 16–230 to 232
 non-government parties, leasing out property to, *See* Real property leasing, subhead non-government parties, outleasing to
 possession, adverse, 16–247 to 249
 proceeds, disposition of, 16–230 to 232
 Property Clause, 16–220 to 221
 public domain and public lands, 16–233 to 234
 special fund, deposit of receipts in, 16–230 to 232
 specific agency or property, authority to dispose based on, 16–233 to 235
 withdrawal of land from public domain, 16–6 to 7
- Real property jurisdiction**, 16–8 to 9; 16–97 to 116
 acquisition of, 16–97 to 105
 agency jurisdiction, 16–8 to 9
 alcoholic beverages, 16–112 to 113
 assimilation
 of real property, 16–102
 resistance is futile, 13–57
 cession, acquisition by, 16–98 to 101
 civil state regulatory actions, 16–108 to 113
 concurrent, 16–100 to 101
 consent, acquisition by, 16–98 to 101
 criminal law, 16–107 to 108
 environmental law, 16–108 to 113
 exclusive, 16–97 to 105
 federal enclaves, *See* Federal enclaves
 Kleppe decision, 16–113 to 114
 licenses, 16–108 to 113
 liquor laws, 16–112 to 113
 partial, 16–100 to 101
 price control regulations, 16–108 to 113
 privately-owned tracts checkerboarded with federal lands, 16–103
 Property Clause, 16–113 to 114
 proprietorial, 16–97; 16–100 to 101; 16–113 to 116
 Supremacy Clause, 16–108 to 113
 tax issues, 16–105 to 106
 types of, 16–97 to 105
 unemployment compensation, 16–105
 workers' compensation, 16–105
 wrongful death cases, 16–105
- Real property leasing**, 16–116
 advance payments, 16–128; 16–151
 advantages and disadvantages, 16–117
 alterations, *See* Maintenance, repairs, and alterations
 Antideficiency Act, 16–121 to 123
 Assignment of Claims Act of 1940, 16–129 to 131
 authorization
 alterations, repairs, and maintenance work, 16–141 to 144
 Defense Department, 16–149
 District of Columbia, leaseholds in, 16–144 to 148
 Economy Act requirements, 16–148 to 149
 Federal Property and Administrative Services Act of 1949, 16–132 to 136
 General Services Administration (GSA), 16–132 to 136
 parking considerations, 16–139 to 141
 prospectus approval requirements, 16–136 to 137
 site selection, 16–137 to 139
 specific agency authorizations for, 16–149

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Reappropriation

condemnations, 16-119 to 121
 constitutional immunity from state taxation, 16-123 to 124
 constructive evictions, 16-125 to 126
 Contract Disputes Act, 16-124
 Defense Department, 16-149
 District of Columbia, 16-144 to 148
 Economy Act requirements, 16-148 to 149
 eminent domain, by, 16-119 to 121
 Federal Property and Administrative Services Act of 1949, 16-132 to 136
 fiscal statutes and principles applicable to, 16-121 to 124
 foreign leases, 16-150 to 153
 General Services Administration (GSA), 16-118; 16-132 to 136
 immunity from state taxation, 16-123 to 124
 improvements to non-government real property, 16-210 to 213
 involuntary acquisitions, 16-119 to 121
 just compensation, 16-120
 lease-purchase agreements, 16-153 to 161
 legal representative, payment of rent to, 16-129
 maintenance and repairs, *See* Maintenance, repairs, and alterations
 multi-year contracts, 16-121 to 123
 non-government parties, outleasing to, 16-235 to 239
 concessions, 16-242 to 244
 disposition of income from, 16-238
 license to use, 16-244 to 246
 maintenance, repairs, and alterations, 16-239 to 242
 non-cash payment for, disallowance of, 16-239 to 242
 non-government real property, improvements to, 16-210 to 213
 obligations associated with, 16-124 to 127
 parking considerations, 16-139 to 141
 payment of rent, 16-127 to 130; 16-201 to 206
 policies and procedures for acquisition of lease, 16-116 to 121
 prospectus approval requirements, 16-136 to 137
 Public Buildings Act prospectus approval requirements, 16-136 to 137
 public buildings and improvements, 16-201 to 206
 relocation assistance following, 16-67 to 68; 16-79 to 80; 16-83
 rented back to owner or tenant, 16-16

repairs and maintenance, *See* Maintenance, repairs, and alterations
 rights associated with, 16-124 to 127
 site selection, 16-137 to 139
 specific agency authorizations for, 16-149
 state and local tax immunity of federal government, 16-123 to 124
 statutory authority requirement applicable to leaseholds, 16-19 to 20
 termination of contract, 16-126 to 127
 voluntary acquisition of lease, 16-117 to 119

Reappropriation

defined, 2-13
 transfer, as form of, 2-24

Reasonable accommodation of disabled government employees by purchase of medical and assistive devices for, 4-207

Reasonable care, negligence standard for accountable officers' physical loss or deficiency liability and relief, 9-39 to 40

Reasonable relation between use of federal funds and articulated goal of legislation, restrictions on congressional power of the purse, 1-5

Reassignment, disposition of property by, 15-14 to 15

Receipt accounts, 15-81 to 82; 17-273

Receipts

accountability attached to, 9-20
 defined, 2-7 to 9
 revolving funds, 15-93 to 97

Reception and representation funds, 4-109 to 114

Reclamation Project Act of 1939, public utilities relocation assistance under, 16-95

Reconsideration of claims settlements, 12-25 to 26

Recording obligations, 7-4

adjustments, 7-7
 advertising, purchases without, 7-32
 Antideficiency Act, 6-19 to 21
 compensation of government employees, 7-38 to 41
 contingent liabilities, 7-48 to 50
 contracts, recording obligations for, 7-8
 administrative approval, 7-20
 amount to be recorded, determining, 7-19 to 20
 binding agreements, 7-8 to 12
 competitive procedures, contracts awarded under, 7-9 to 10

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

definitive commitment, determining occurrence of, 7-9 to 12; 7-20 to 23

fixed-price contracts, 7-19 to 20

invalid or unauthorized awards, 7-14 to 15

letter contracts, 7-11 to 12

letters of intent, 7-9 to 11

level-of-effort contracts, 7-19

specificity requirements, 7-14

target prices, contracts based on, 7-19 to 20

variable quantity contracts, 7-16 to 19

writing, agreement required to be in, 7-12 to 14

criteria and standards for, 7-5 to 48

contracts, 7-8 to 28

employment and travel, 7-38 to 46

estimates, 7-7

grants and subsidies, 7-32 to 36

interagency orders, 7-30 to 32

legislative history, 7-5 to 6

loans, 7-28 to 30

orders without advertising, 7-32

other legal liabilities, 7-47 to 48

pending litigation, 7-36 to 38

public utilities, 7-46 to 47

purpose of, 7-5 to 6

relationship to obligation, 7-6 to 7

statutory prescription of, 7-4

foreign countries

compensation of government employees, 7-40 to 41

travel expenses, 7-44

government employees, *See* Government employees

grant funds, 7-32 to 35

guaranteed and insured loans, 11-10

inventory or stock, orders from, 7-26 to 27

legal liabilities, 7-47 to 48

litigation

legal liabilities generally, 7-47 to 48

pending litigation, 7-36 to 37

loans, 7-28 to 30

overrecording, 7-5

payment of judgments, 14-13

pending litigation, liabilities resulting from, 7-36 to 37

project orders, 7-27 to 28

public utilities, 7-46 to 47

relationship between recording and obligations, 7-6 to 7

subsidies, 7-35 to 36

training for government employees, 7-41 to 42

transfer and relocation costs for government employees, 7-44 to 46

travel expenses, 7-42 to 44;

underrecording, 7-5

uniform allowances, 7-42

Recordkeeping requirements

Antideficiency Act

appointment without compensation or waiver of salary, 6-61

obligations, recording, 6-19 to 21

claims and claims settlement, *See* Claims and claims settlement

debt and debt collection, 13-27

government employees, *See* Government employees

grants, 10-79 to 80

unclaimed money or property, disposition of, 12-281

Recovery

claim preparation costs, 12-24 to 25

grantee indebtedness, *See* Grants

no-year funds, 5-7 to 8

state and local taxes improperly paid by federal government, 4-254 to 256

trust concepts used for, 17-279 to 280

Recreation facilities for government employees,

See Morale, welfare, and recreation (MWR) for government employees

Red Cross as federally-chartered government corporation, 17-73 to 81

Red tape alone, bureaucrats do not live by, 17-217

Reference bills, continuing resolutions, 8-20 to 22

Referrals

claims and claims settlement referred to Court of Federal Claims, 12-27 to 29

debt collection referred to GAO and Justice Department, *See* Debt and debt collection

Refunds

accountable officers, to, 9-125

augmentation of appropriations, *See* Augmentation of appropriations

debt collection waivers, 13-77 to 79

miscellaneous receipts, 6-109 to 112

payment of judgments, 14-25 to 28; 14-31 to 34

revolving funds, 15-116

state and local taxes improperly paid by federal government, 4-254 to 256

tax refunds, *See* Tax refunds

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Regular statement and account of expenditures

user charges, 15–151 to 154

**Regular statement and account of expenditures,
constitutional issues and requirements regarding, 1–7**

Regulations, 3–2 to 3

Administrative Procedure Act (APA), *See* Administrative
Procedure Act (APA)

agencies, federal, *See* Agencies, federal

amendment of, 3–16 to 17

APA, subject to, 3–17

authority to amend, 3–16

retroactivity, 3–17 to 18

Code of Federal Regulations, 3–5

debt collection

Federal Claims Collection Standards (FCCS),

See Federal Claims Collection Standards (FCCS)

individual agency regulations regarding, 13–22 to 23

defined, 3–2

Federal Claims Collection Standards (FCCS),

See Federal Claims Collection Standards (FCCS)

Federal Register, publication in, 3–7

“force and effect of law,” *See* “Force and effect of law”

formal and informal rulemaking, 3–3 to 4; 3–7

grants, *See* Grants, subhead agency regulations

language and terminology

alternative names for agency issuances with same

substance and effect as regulations, 3–9

“rule” rather than “regulation” used in APA, 3–3

waiver of regulation, effect on, 3–15 to 16

negotiated rulemaking, 3–6 to 7

preamble or concise general statement, 3–4 to 5

procedures for creating, 3–3 to 7

requirements regarding, 3–7 to 9

retroactivity, 3–17 to 19

statutory authority, limited by, 3–9 to 10

statutory *versus* administrative, 3–14

types of, 3–2

user charges

assessing, regulations for, 15–139 to 140

benefit for which fee may be charged, regulatory

activity as, 15–141

waivers of, 3–13 to 16

Rehabilitation Act of 1973

disabled government employees, purchase of medical
and assistive devices for, 4–207

discrimination claims by government employees,
attorney’s fees for, 4–56

Reimbursements

accountable officers, to, 9–125

augmentation of appropriations, *See* Augmentation of
appropriations

child care services, 6–135

Economy Act, 6–129

improper treatment of, 6–155 to 157

interagency transactions, 15–32 to 34

miscellaneous receipts, 6–109 to 112

revolving funds, 15–95 to 96

**Relationship of expenditure to appropriation test,
necessary expense doctrine, 4–16 to 20**

Releases

liens, 13–164 to 168

payment of debt, 13–86

Relocation assistance

government corporations, 17–180

government employees

available assistance, 7–44 to 46

grant matching share provisions and relocation

allowances, 10–64

NAFI employees, 17–264 to 265

persons forced to relocate due to federal programs,
16–63 to 97

absentee landlords, rights of, 16–73

acquisitions triggering, 16–67 to 68

advisory services, 16–80 to 81

anti-duplication provisions, 16–86

appeal and review of claims, 16–87

block grant programs, 16–86

commercial displacements, moving expenses for,
16–74 to 76

costs, payment of and accounting for, 16–86 to 87;
16–87 to 88

displaced persons eligible for assistance, 16–66 to 73

displacing program, what qualifies as, 16–84 to 87

entity displacing, 16–70 to 71

hardship acquisitions, 16–70

homeowners, replacement housing for, 16–76 to 79

“last resort” replacement housing benefits, 16–81 to 83

leasing transactions, 16–67 to 68; 16–79 to 80

moving expenses, 16–73 to 76

nonfederal programs carried out with federal

financial assistance, 16–84 to 87

notice requirements, 16–67, 69 to 70

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

other property, displacement as result of federal acquisition of, 16–72

partial acquisitions, 16–68 to 69

public utilities, *See* Public utilities

replacement housing benefits, 16–76 to 80; 16–81 to 83

residential displacements

- homeowners, replacement housing for, 16–76 to 79
- “last resort” replacement housing benefits, 16–81 to 83
- moving expenses, 16–73 to 74
- tenants, replacement housing for, 16–79 to 80; 16–83

satisfactory assurance requirements from displacing program, 16–84

state agencies, 16–86 to 87

tenants, replacement housing for, 16–79 to 80; 16–83

Uniform Relocation Assistance and Real Property Acquisition Policies Act, 16–63 to 66; 16–92 to 94

public utilities, *See* Public utilities

Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, *See* Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970

Remote sites, MWR for government employees at, 4–104

Renegotiation Act and rates for interest on judgments, 14–134

Renewal of contracts, *See* Contracts

Rent, *See* Lease and rental agreements

Reorganizations, Presidential; ratification by appropriation, 2–52 to 54

Repairs and maintenance, *See* Maintenance, repair, and alterations

Repayments, *See* Miscellaneous Receipts

Repeal by implication, appropriations and authorizations, 2–55 to 57

Replacement contracts, bona fide needs rule, 5–21, 5–26 to 30

Replacement grants, 10–71 to 72

Replacement of equipment and property, revolving funds for, 15–120 to 121

Reporting requirements

- accountable officers, reporting fiscal irregularities regarding, 9–118 to 119
- amount appropriated, exceeding, 6–91
- Antideficiency Act, 6–91

compromise of indebtedness leading to income to debtor, 13–59 to 60

guaranteed and insured loans, 11–45

National Housing Act property insurance programs, 11–45

unliquidated obligations and unobligated balances, 7–50 to 51

Representation allowances, 4–109 to 114

Reprocurement costs, excess

- augmentation of appropriations, 6–115 to 119
- revolving fund retention of, 15–116 to 117

Reprogramming appropriations, 2–25 to 28

- authority to reprogram, 2–25 to 26
- defined, 2–25
- guidelines, lack of, 2–26
- lump-sum appropriations, transfers of administrative allocations within, 2–25 to 26
- notice requirements, 2–27
- statutory regulation of, 2–26 to 27

Requirements contracts, bona fide needs rule, 5–21 to 22

Res judicata

- claims and claims settlement, 12–26 to 27; 12–261
- Meritorious Claims Act, 12–261

Rescheduling and refinancing debt, 13–32

Rescissions

- apportionment of appropriations, 6–79 to 80
- authority for, 1–20
- continuing resolutions, 8–31
- defined, 1–20

Research

- Attorney General, decisions and opinions of, 1–36
- boards, committees, and commissions, interagency funding of, 17–17
- bona fide needs rule, 5–24
- Comptroller General decisions, researching, 1–31 to 33
- GAO materials, 1–33 to 36
- government corporations, federally-funded research and development centers as, 17–81 to 85
- improvements to non-government real property, 16–213 to 215
- Justice Department, decisions and opinions of, 1–36 to 37
- legislative materials, 1–36
- non-GAO materials, 1–36 to 37
- non-government real property, improvements to, 16–213 to 215

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Reservation of real property

Title 31, recodification of, 1–37 to 38
 Treasury Department Financial Manual, 1–37
 United States Code, 1–36; 1–37 to 38

Reservation of real property, 16–6

Reserves and apportionment of appropriations, 6–74 to 77

Residence

commuting to and from, *See* Home-to-work (commuting) expenses
 expenses associated with working at,
 See Telecommuting
 government improvements to private residences, 16–219 to 220
 National Housing Act property insurance programs,
 See National Housing Act property insurance programs
 relocation from, *See* Relocation assistance
 telephone services to private residences, *See* Telephone services
 Veterans’ Home Loan Guarantee Program, *See* Veterans’ Home Loan Guarantee Program

Resistance

assimilation of real property, 16–102
 is futile, 13–57

Resolution Trust Corporation, 17–92

Resolutions, continuing, *See* Continuing resolutions

Restitution and accountable officers

civil liability of accountable officers subject to restitution orders, 9–27 to 28
 loss, restitution of, 9–125

Restoration of account

negligence, incident to, 9–127
 relief, incident to granting, 9–126 to 127
 revolving funds, 15–113
 statutory law, 9–126 to 128
 uncollectible losses, 9–127
 unexpended balances, from, 9–127 to 128

Retirement pay

government corporations, 17–167 to 169
 government employees
 forfeiture of pay, *See* Government employees,
 subhead forfeiture of retirement pay
 offset of, 13–135 to 138
 trust obligations of government, 17–279
 NAFL employee coverage under Civil Service Retirement Act, 17–263 to 264

Retroactive funding of grants, 10–80 to 82

Retroactivity

amendments to regulations, 3–17 to 19
 primary, 3–18
 regulations, 3–17 to 19
 secondary, 3–18
 statutory law, 2–71 to 74

Reverse condemnation, *See* Inverse condemnation

Reversionary trusts and payment of judgments, 14–17 to 18

Review

audit and, *See* Audit and review
 claims and claims settlement, *See* Claims and claims settlement

Revolving funds, 15–81 to 129

advantages of using, 15–83 to 84
 amount appropriated, 15–107 to 110
 Antideficiency Act, 15–108 to 110
 apportionment of appropriations, 15–110
 appropriated funds, regarded as, 15–97 to 99
 augmentation of appropriations, 6–130 to 131; 15–114 to 119
 authorization, 15–88 to 92
 break-even basis, intended to operate on, 15–117
 capitalization, 15–93, 97
 categories of, 15–84 to 87
 intragovernmental revolving funds, 15–84 to 87,
 See also Intragovernmental revolving funds
 public enterprise revolving funds, 15–84; 15–99;
 17–272
 trust revolving funds and fund accounts, 15–87;
 17–273 to 274
 working capital intragovernmental revolving funds,
 15–85 to 87
 concept of (defined), 15–81 to 84, *See also* Nonrevolving fund, defined
 congressional control, 15–87 to 90
 contracts, 15–96 to 97
 corpus or working capital, 15–93, 97
 creation and establishment of, procedures and reasons for, 15–88 to 92
 damages, 15–124 to 125
 Defense Department, 15–125 to 129
 definition (concept) of, 15–81 to 84,
 See also Nonrevolving fund, defined
 depreciation of equipment and property, 15–120 to 121
 disposition of property, 15–121 to 124

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Sales (state and local) taxes, immunity of federal government from payment of

duration or time, appropriations based on, 15–88; 15–104 to 107

equipment and property, 15–120 to 125

excess procurement costs, retention of, 15–116 to 117

expenditure account, as type of, 15–82

GAO's attitude towards, 15–88 to 90

government corporations, 17–134 to 137

GSA, *See* General Services Administration (GSA)

historical background, 15–82 to 83

impairment, 15–117 to 119

implementation, means of, 15–102

industrial funds, *See* Industrial revolving funds

interagency claims regarding, 12–165 to 166

interest income treatment, 15–115

intragovernmental revolving funds,
 See Intragovernmental revolving funds

language and terminology, 15–91 to 92

limitations and restrictions on
 amount appropriated, 15–107 to 110
 GAO recommendations, 15–88 to 89
 purpose availability, 15–99
 time limits, 15–104 to 107

lump-sum appropriations, 15–110

miscellaneous receipts statute, 15–114

obligations, 15–110 to 114

payment of claims out of, 15–95 to 96

personal property, loss or damage to, 15–124 to 125

property and equipment, 15–120 to 125

public enterprise revolving funds, 15–84; 15–99; 17–272

purpose availability, 15–99 to 104

receipts going into, 15–93 to 97

refunds, 15–116

reimbursements, 15–95 to 96

replacement of equipment and property, 15–120 to 121

procurement costs, retention of excess, 15–116 to 117

restoration of account, 15–113

specific statutory authority required for, 15–90 to 92

stock funds and supply funds, *See* Supplies and stock items

surplus amounts, requirement to pay over, 15–117 to 119

trust revolving funds and fund accounts, 15–87; 17–273 to 274

types of, 15–84 to 87
 intragovernmental revolving funds, 15–84 to 87,
 See also Intragovernmental revolving funds

public enterprise revolving funds, 15–84; 15–99; 17–272

trust revolving funds and fund accounts, 15–87; 17–273 to 274

working capital intragovernmental revolving funds, 15–85 to 87

working capital intragovernmental revolving funds, 15–85 to 87

Rewards, 4–224

contractual basis of right to, 4–231 to 233

Customs Service rewards for informers, 4–228 to 229

government employees, information regarding missing, 4–229 to 230

government property, lost, stolen, or missing, 4–230 to 231

informers, for
 Customs Service rewards, 4–228 to 229
 IRS rewards, 4–226 to 227
 necessary expense doctrine, 4–224 to 226
 IRS rewards for informers, 4–226 to 227
 military deserters, 4–229 to 230
 military property, lost, stolen, or missing, 4–230 to 231
 necessary expense doctrine, 4–224 to 226

Rights-of-way and public utilities, 16–88 to 92**Riot or public disturbance, accountability for losses due to, 9–52 to 53****Roads, *See* Highway construction****Robbery, accountability for loss from, 9–52****Rules and rulemaking**

APA, *See* Administrative Procedure Act (APA)

formal and informal, 3–3 to 4; 3–7

negotiated, 3–6 to 7

regulations, *See* Regulations

Rural Housing Insurance Revolving Fund, 15–101**Russell Amendment (31 U.S.C. § 1347) on boards, committees, and commissions, 17–9; 17–15 to 16****S****Salaries generally, *See* Compensation****Sale of property, *See* Disposition of property****Sales (state and local) taxes, immunity of federal government from payment of, 4–237 to 243**

public utilities, 4–243 to 245

refund or recovery, 4–254 to 256

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

San Diego Zoo improvements to non-government real property

San Diego Zoo improvements to non-government real property, 16–214

SARA (Superfund Amendments and Reauthorization Act of 1986), interest on judgments under, 14–108

Savings bond redemption losses, accountability relief for, 9–114

SBA, *See* Small Business Administration (SBA)

SBICs, *See* Small business investment companies (SBICs)

Sears, Roebuck, and Co., “If you don’t find it...,” Vol. V, page iv

Seasonal items

cards, 4–212 to 213

decorations, 4–214

gifts, 4–128 to 131

Seat belts in national parks, real property jurisdiction and requirement to wear, 16–115

Secondary market, guaranteed and insured loans, 11–4 to 5

Secondary retroactivity of laws and regulations defined, 3–18

Security deposits, offsets against, 13–108 to 110

Security services

accountability for losses affected by, 9–39 to 40; 9–57 to 62

public buildings and improvements, 16–196 to 197

Self-aggrandizement and lobbying restrictions, 4–164 to 166

Self-insurance rule, 4–144 to 147

agencies and departments exempted from, 4–147 to 150

exceptions to, 4–147 to 151

government corporations exempted from, 4–150 to 151

historical background, 4–145 to 146

motor vehicles used by government employees, 4–152 to 154

policy rather than positive law, 4–147

property insurance, 4–144 to 146

summary of, 4–144 to 145

tort liability, 4–146 to 147

Senate Finance Committee, establishment of, 1–8 to 9

Separation of powers doctrine

amount appropriated, 6–3

augmentation, 6–103

miscellaneous receipts act (31 U.S.C. 3302(b)), 6–108

Sequence of passage of appropriations and authorization acts

appropriations passed before authorization, 2–48 to 50

enactment on same day, 2–50 to 52

Service Contract Act of 1965 and government corporations, 17–174 to 175

Servicemen’s Readjustment Act of 1944, Veterans’ Home Loan Guarantee Program authorized by, 11–57

Services

common

interagency transactions under Economy Act, 15–60 to 62; 15–79 to 81

working capital intragovernmental revolving funds, 15–85 to 87

contracts, *See* Services contracts

municipal, *See* Municipal services

personal services prohibition, *See* Voluntary services prohibition

provision of, *See* Goods and services

telephone, *See* Telephone services

voluntary services prohibition, *See* Voluntary services prohibition

Services contracts

augmentation of appropriations, 6–104 to 105

entire, contracts viewed as, 5–23

rendered following year in which obligation is incurred, bona fide needs rule and, 5–22 to 26

severable or non-severable nature of, 5–24 to 26

voluntary services prohibition, *See* Voluntary services prohibition

Services rendered beyond fiscal year in which obligation was incurred, *See* Bona fide needs rule

Setoff, *See* Offsets

“Settled right,” less important than being settled, Vol. IV, page vi

Settlements

claims, *See* Claims and claims settlement

government corporations and account settlement authority, 17–130 to 134

NAFI accounts, adjustment and settling of, 17–251

payment of judgments, *See* Payment of judgments

“Severable” versus “entire” services, *See* Bona fide needs rule

Severance pay for government corporation employees, 17–167

“Shall be available” language, amount appropriated, 6–6 to 7

Shares in government corporations, *See* Government corporations, subhead stock and shares

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

State and local governments

Shifting funds between appropriations, *See* Transfer

Shipment of government property

- accountability for, 9–48 to 49
- claims and claims settlement under Government Losses in Shipment Act (GLISA), 12–124 to 127
- Government Losses in Shipment Act, 9–49
- insurance against losses in, 4–154

Sick leave for government corporation employees, 17–167

Sidewalks, public improvements to, 16–215 to 217

Signatures

- facsimile signatures, 9–72 to 74
- note of indebtedness in National Housing Act property insurance loans, requirements regarding execution of, 11–44 to 45

Single Audit Act, grants, 10–38 to 41

“Single undertaking,” *See* Bona fide needs rule

Small Business Administration (SBA)

loans

- authority to grant loans, 11–7 to 9
- business loan program
 - default, notice of, 11–50
 - payment of guarantee fee, 11–47 to 50
- collateral protection, expenditures for, 11–67 to 68
- Federal Financial Bank, 11–28 to 32
- minority enterprise small business investment companies (MESBICs), 11–28
- small business investment companies (SBICs),
 - authority to provide loans to, 11–26 to 28
 - valid guarantee, existence of, 11–23 to 26

outleasing real property, 16–237

Small business investment companies (SBICs)

- defined, 11–26
- guaranteed and insured loans to, 11–26 to 28
- minority enterprise small business investment companies (MESBICs), 11–28

Small Claims Act, claims sounding in tort under, 12–51 to 52

Smithsonian Institute

- FACA exemption for, 17–29
- historical background to trust funds, 17–269 to 270

Smoking

- air purifiers, 4–208
- cessation programs, 4–202

Social Security Act

- attorney’s fees allowed under, 14–88
- debts arising from, 13–19

offsets of payments under, 13–124

payment of awards under, 14–57

trust funds, 17–303 to 304

Soil Conservation Service improvements to non-government real property, 16–214 to 215

Sole-sourcing interagency transactions by nonappropriated fund instrumentalities (NAFIs), 17–243 to 244

Sovereign immunity

- erosion of, 14–3 to 4
- garnishment, 14–43
- government corporations, *See* Government corporations
- interest on judgment, waiver of sovereign immunity required for, 14–100 to 101
- NAFIs, *See* Nonappropriated fund instrumentalities (NAFIs)
- payment of judgments, *See* Payment of judgments
- permanent general judgment appropriation not waiver of, 14–12
- state and local taxes, immunity of federal government from payment of, 4–234

Special account or fund

- congressional prerogatives as to, 17–274
- constitutes an appropriation when made of collections available for expenditure, 2–15 to 17
- construction of law as making an appropriation, express statement required for, 2–15 to 17
- federal fund, as type of, 17–272 to 273
- trust funds, funds sharing features with, 17–274
- user charges deposited in, 15–169 to 171

Specific appropriations, *See* Line-item appropriations

Specificity requirements for contracts, 7–14

Spending authority defined, 2–10 to 11

Spending power of congress, *See* Congress, subhead Power of the purse

Spouse of President, government official status of, 17–28

St. Regis rule, interpretation of statutory deadlines, 2–76 to 77

Stale Check Act and government corporations, 17–148

State and local governments

- advance payments, 5–55 to 56
- debt collection from, *See* Debt and debt collection
- disposition of property, 15–18 to 20
- grants, *See* Grants
- offsets against, 13–124 to 125
- payment of judgments in state courts, 12–8; 14–19

State and local taxes

real property
 acquisitions, federally funded, 16–17
 jurisdictional concerns, *See* Real property jurisdiction
 relocation assistance for persons displaced by
 nonfederal program carried out with federal financial
 assistance, 16–86
 Single Audit Act, 10–38 to 41
 Uniform Administrative Requirements for Grants and
 Cooperative Agreements to State and Local
 Governments, 10–27 to 28

State and local taxes, *See* Taxation

State Department and travel to foreign countries, 7–44

Statistical sampling, 9–68 to 70; 9–118

Statute of limitations

accountability and accountable officers, 9–110 to 112
 checks issued by federal government, claims under,
 12–154 to 155
 claims and claims settlement, 12–171 to 172
 accrual of claim under Barring Act, 12–175 to 177
 Barring Act, *See* Barring Act
 checks issued by federal government, claims under,
 12–154 to 155
 continuing claims under Barring Act, 12–177
 purpose of limitations, 12–171 to 172
 Revolutionary war claim filed in 1989 (Lunaas),
 12–171 to 172
 tolling and equitable tolling, 12–177 to 179
 transportation services, claims for, 12–180
 debt and debt collection
 administrative offset, 13–149 to 152
 litigation, limitations on commencing, 13–145 to 149
 Meritorious Claims Act, 12–257 to 259
 offsets, 13–149 to 152
 unclaimed money or property, disposition of, 12–281;
 12–284

Statutory construction

absurd consequences test, 2–63
 agency administrative interpretations, *See* Agency
 administrative interpretations
 Antideficiency Act, 6–11
 conflicts, appropriations, authorizations, and other
 statutes, resolving, 2–36 to 52
 committee reports, use and value of, 2–65 to 66
 errors in statutes
 amount appropriated, error in, 2–75 to 76
 clerical errors, 2–74 to 75

private relief legislation, 12–252
 typographical errors, 2–74 to 75
 express statement required for construction of law as
 making an appropriation, 2–13 to 17
 fiction, legislative intent viewed as, 2–60
 floor debates, use and value of, 2–66 to 68
 general provisions construed as permanent legislation,
 2–28 to 33
 goal of, 2–59
 grants, 10–18 to 19
 harmonious construction, rule of, 2–37
 hearings, use and value of, 2–68 to 69
 legislative history, use in, *See* Legislative history
 literal interpretation likely to produce result
 demonstrably inconsistent with clearly expressed
 intent, 2–62
 lump-sum appropriations, restrictions on use of, 6–163 to
 164
 mistakes in statutes, *See* subhead errors in statutes
 omissions from final act, 2–71 to 72
 plain meaning rule, 2–60 to 63
 post-enactment statements, 2–69 to 70
 punctuation, 2–71
 ratification by appropriation, 2–52 to 54
 regulations, agency administrative interpretations of,
 3–26 to 27
 repeal by implication, appropriations and authorizations,
 2–55 to 57
 retroactivity, 2–71 to 74
 same or similar terms in more than one place, use of,
 2–72
 St. Regis rule regarding statutory deadlines, 2–76 to 77
 time deadlines in statutes, 2–76 to 78
 title of statute, 2–70 to 71
 waiver of regulations, 3–16
 words of futurity, 2–29 to 30

Statutory law. *See also* specific Acts

accountability and accountable officers, *See* Accountable
 officers
 advance payments, *See* Advance payments
 agency administrative interpretations, 3–19 to 26
 Antideficiency Act exceptions, 6–50
 apportionment of appropriations, requirements for, 6–72
 to 74
 Assignment of Claims Act of 1940, *See* Assignment of
 claims

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

- attorney's fees, *See* Attorney's fees
- authorization legislation, *See* Authorization
- awards authorized by
- Government Employees Incentive Awards Act, 4–135 to 139
 - other than Government Employees Incentive Awards Act, 4–139
- bona fide needs rule, *See* Bona fide needs rule
- claims, *See* Claims and claims settlement
- compensation, statutory increases in, 6–54
- construing, *See* Statutory construction
- costs, awards of, 14–80 to 81
- debt and debt collection, *See* Debt and debt collection
- deobligation, 7–52
- disbursement practices, 9–63 to 66
- earmarking language in, 6–8
- enabling or organic legislation, 2–33 to 36
- errors written into, handling, *See* Statutory construction, subhead errors in statutes
- expired appropriations, 5–61 to 64
- fee-shifting, *See* Attorney's fees
- forfeiture of retirement pay by government employees, 4–78 to 79; 4–81
- general provisions construed as permanent legislation, 2–28 to 33
- government corporations, *See* Government corporations
- grants, *See* Grants
- guaranteed and insured loans, *See* Guaranteed and insured loans
- harmonious construction, rule of, 2–37
- historical background to funding controls.
- See also* Historical background
 - development of, 1–9 to 11
 - lack of, 1–6 to 7
 - legislative history, *See* Legislative history
 - single annual act to multiple acts, movement from, 1–14
- inconsistencies between appropriations acts and other legislation, 2–36 to 38
- indemnification agreements, express authorization of, 6–39 to 40
- intent of, *See* Statutory construction
- interagency claims, 12–162 to 163
- interagency transactions required by law, 7–30 to 32
- interest on judgments, *See* Interest on judgments
- legislation in appropriation acts, 2–28; 2–37 to 38
- legislation other than appropriations, relationship of appropriations to, 2–33 to 58
- legislative history, *See* Legislative history
- limitations on appropriations act provisions, 2–36 to 38
- lobbying, *See* Lobbying
- lump-sum appropriations, explicit statutory language for restrictions on use of, 6–163
- maintenance of effort statutes, 10–67 to 70
- meetings and conventions, government employees' attendance at, 4–29 to 33
- miscellaneous receipts statute, *See* Miscellaneous receipts
- mistakes written into, handling, *See* Statutory construction, subhead errors in statutes
- "most recent statute governs" principle, 2–37
- multi-year contracts, 5–37 to 39
- necessary expense doctrine and statutory authority, 4–19 to 20
- payment of judgments, *See* Payment of judgments
- private relief legislation, *See* Private relief legislation
- provisos construed as permanent legislation, 2–28 to 33
- punctuation as guide to intent, 2–71
- real property acquisition, statutory authority for, *See* Real property acquisition
- regulations limited by, 3–9 to 10
- repeal or amendment by implication, prohibition on, 2–37
- reprogramming, 2–26 to 27
- restoration of account, 9–126 to 128
- retroactivity, 2–71 to 74
- suspension of debt collection action, *See* Suspension of debt collection action
- Title 31 of US Code, 1–6 to 7
- title of statute as guide to intent, 2–70 to 71
- transfer authority, 2–20 to 25
- trust funds designated by statute, 17–270; 17–282 to 284; 17–290 to 292
- unexpended balances, 5–61 to 64
- Stenographic fees and awards of costs**, 14–82
- Stock in government corporations**, *See* Government corporations
- Stock items**, *See* Supplies and stock items
- Stolen government property, reward for finding**, 4–230 to 231
- Story, Joseph**, quoted, "consistency" and "wisdom," Vol. III, page ii

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Straight (complaint only) condemnations

Straight (complaint only) condemnations, 16–51 to 53

Strike breakers, Pinkerton guards used as, 4–139 to 140

Student interns appointed without compensation or waiver of salary, 6–62 to 63

Subject to availability clauses, Antideficiency Act, 6–27 to 28

Subrogation awards, insurance company debt set off against, 13–123

Subscriptions to publications
advance payments, 5–53 to 55
necessary expenses, regarded as, 4–25 to 26

Subsidies
concept of, 15–132
guaranteed and insured loans, subsidy element to, 11–12 to 13
recording obligations, 7–35 to 36

Substantiation of claims
contracts, 12–73
Military Personnel and Civilian Employees’ Claims Act of 1964, 12–69

“Sue-and-be-sued” agencies, payment of judgments, 14–38 to 39

“Sue-and-be-sued” clauses, government corporations, 17–94 to 95; 17–199 to 204

Suits in Admiralty Act, interest on judgments under, 14–109

Superfund Amendments and Reauthorization Act of 1986 (SARA), interest on judgments under, 14–108

Supersedeas bonds, payment of judgments, 14–63 to 64

Supervisory officials as accountable officers, 9–13

Supplemental Appropriation Act of 1955, Recording obligations, standards and criteria for, 7–5

Supplemental appropriations, 6–99 to 102
apportionment as means to avoid, 6–73
deficiency appropriations distinguished from, 6–100
defined, 6–99 to 100
factors influencing need for, 6–99 to 100
lump-sum appropriations, 6–102
new appropriations, making, 6–102
recording obligations, standards and criteria for Supplemental Appropriation Act of 1955, 7–5
restrictions contained in regular appropriation act, subject to, 6–101

Supplies and stock items

bona fide needs rule and materials delivered following year in which obligation is incurred, 5–19 to 22

definition of supplies, 15–8

GSA supply programs, 15–4 to 5

inventory, *See* Inventory

NAFIs supplying, 17–217. *See also* Nonappropriated fund instrumentalities (NAFIs)

revolving funds for, 15–87
Defense Department, 15–126
obligations, 15–112 to 113
stationery, 15–9

Supremacy Clause
federal government immunity from state and local taxes, 4–234
real property jurisdiction, 16–108 to 113

Supreme Court, U.S.
appropriations law defined by, 1–2
congressional power of the purse defined, 1–3 to 4
fees but not taxes authorized by IOAA, 15–137 to 139
grants and contracts, treatment of, 10–4; 10–7
real property jurisdiction and Supremacy Clause, 16–108 to 113

Surety bonding, *See* Bonding

Surplus Fund-Certified Claims Act, unexpended balances under, 5–58

Surplus property, disposition of
government corporations, 17–179
personal property, 15–16 to 21
real property, 16–224 to 230

Suspension in grant context, Executive Order 12549 directed at, 10–28 to 29

Suspension of debt collection action, 13–61
congressional action, pending, 13–64 to 65
defined, 13–61
inability of debtor to pay, 13–62 to 63
inability to locate debtor, due to, 13–62
private relief legislation, 13–64 to 65
statutory law
congressional action, suspension pending, 13–64 to 65
mandatory suspensions, 13–61 to 62
permissive waiver/review statutes, 13–63 to 64
waivers
mandatory, 13–61 to 62
permissive, 13–63 to 64

Sutler system, 17–218 to 221

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Telephone services

T

Tainted day rule, fraudulent travel claims, 12–249 to 250

Takings

- Declaration of Taking Act, 16–46 to 51
- defined, 16–12
- interest on judgments for cases involving Fifth Amendment takings, *See* Interest on judgments, subhead Fifth Amendment takings
- legislative, 16–45 to 46
- tort versus, 12–60 to 62

Tariff laws, debts arising from, 13–19

Tawney Amendment of 1909, boards, committees, and commissions under, 17–11 to 14

Tax Court awards, 14–19

Tax levies

- interest on judgments involving wrongful tax levies, 14–104
- offsets, 13–141 to 144
- trust funds, 17–300 to 301

Tax refunds

- assignment of claims, 12–186 to 187
- interest on judgments, 14–104 to 105
- offsets, 13–138 to 141
- payment of, 14–25 to 28

Taxation

- attorney's fees in tax cases, 14–96
- compromise of indebtedness leading to income to debtor, 13–59 to 60
- costs, awards of, 14–83 to 86
- debt collection, 13–18 to 19
- deceased debtors, 13–154
- fees vs. taxes, 15–137 to 139
- informers, IRS rewards for, 4–226 to 227
- interest on judgments
 - refunds, 14–104 to 105
 - wrongful levies, 14–104
- levies, *See* Tax levies
- municipal services charges distinguished from, 4–125 to 127
- payment of judgments
 - Tax Court awards, 14–19
 - tax refunds and tax judgments, 14–25 to 28
- property taxes
 - government employees, possessory interest taxes paid by, 4–252 to 253

- immunity of federal government from payment of state and local taxes, 4–245 to 249
- refunds, *See* Tax refunds
- state and local taxes, immunity of federal government from payment of, 4–234 to 237
 - business transactions to which federal government is a party, 4–237 to 245
 - buyer, government as, 4–237 to 243
 - gasoline taxes, 4–239
 - government contractors, 4–240 to 243
 - government corporations, 17–209 to 213
 - government employees, taxes paid by,
 - See* Government employees, subhead state and local taxes paid by
 - grants, 10–42 to 43
 - gross receipts taxes, 4–237; 4–240; 4–243 to 245
 - municipal services charges distinguished from, 4–125 to 127
 - NAFIs, 17–254
 - property taxes, 4–245 to 249
 - public utilities taxes, 4–243 to 245
 - real property leasing, 16–123 to 124
 - refund and recovery of improperly paid taxes, 4–254 to 256
 - sales taxes, *See* Sales (state and local) taxes, immunity of federal government from payment of seller, government as, 4–243
 - sovereign immunity doctrine, based on, 4–234
 - Supremacy Clause, based on, 4–234
 - vendor/vendee taxes, *See* Vendor/vendee (state and local) taxes, immunity of federal government from payment of

Taylor Grazing Act, 16–114

Telecommuting

- personal expenses related to, 4–223 to 224
- telephone services to private residences, *See* Telephone services

Telephone services

- car phones, 4–267 to 269
- long-distance calls
 - government phones, from, 4–265 to 267
 - private residences, from, 4–263 to 265
- necessary expense doctrine, 4–261 to 263
- private residences, to
 - applicability of statutory prohibition, 4–256 to 257; 4–258 to 259

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Tennessee Valley Authority (TVA) authorization of interagency transactions

definition of private residence, 4-257 to 258
 exceptions to statutory prohibition, 4-259 to 263
 funds covered by statutory prohibition, 4-256 to 257
 long-distance calls, 4-263 to 265
 necessary expense doctrine, 4-261 to 263
 statutory prohibition, 4-256

Tennessee Valley Authority (TVA) authorization of interagency transactions, 15-76
Termination of contract, *See* Contracts
Termination of debt collection action, 13-61

categorical terminations, 13-70 to 73
 close-out, differentiated from, 13-73
 cost studies, 13-70 to 73
 diminishing returns, law of, 13-66
 categorical termination, 13-70
 government employees, 13-69
 Federal Claims Collection Act and Standards, 13-65 to 67
 government employees, 13-67 to 69
 inability of debtor to pay, 13-66; 13-69
 inability to locate debtor, 13-66; 13-69
 legal merit, claims without, 13-66 to 67; 13-69
 litigation, doubtfulness of outcome of, 13-66 to 67; 13-69
 minimum amounts worth pursuing, 13-70 to 73
 unsubstantiated claims, 13-67; 13-69
 waiver, differentiated from, 13-74 to 75
 write-off, differentiated from, 13-73

Termination of employment

outplacement assistance, necessary expense doctrine applied to, 4-27
 severance pay and government corporations, 17-167

Termination of government corporations, 17-215 to 217
Termination of program, availability of appropriations for, 4-13 to 14
Terminology, *See* Language and terminology
Terms and conditions

grants, 10-19 to 20
 guaranteed and insured loans, *See* Guaranteed and insured loans

Terrorism and use of motor vehicles belonging to government, 15-192
Theft

accountability for loss due to, *See* Accountable officers
 grant funds, 10-46

Third-party claims offset against payment of judgments, 14-76
Third-party tracers, unclaimed funds, 12-281 to 282
Time availability of appropriations, 2-11 to 12; 5-2 to 3

Availability of appropriations

elements of, 5-2

time as an element of, 5-2

advance payments, *See* Advance payments

annual appropriations, *See* Annual appropriations

apportionment of appropriations, 6-77

boards, committees, and commissions, 17-6

bona fide needs rule, *See* Bona fide needs rule

checks issued by federal government, claims under, 12-150 to 152

classification of appropriations based on duration, 5-3 to 8

concept of, 5-2

congressional authority to control, 5-2

continuing resolutions, duration of, *See* Continuing resolutions

deobligations of expired appropriations and unexpended balances, 5-65 to 67

expired appropriations, *See* Expired appropriations

fiscal year, *See* Fiscal year

fiscal year appropriations, *See* Annual appropriations

general rule, 5-2

grants, 10-23

held-over appropriations, 5-3

inconsistency in period of availability between

 appropriations act and authorization act, 2-44 to 48

indefinite period, appropriation available for,

See No-year appropriations

less than one year, 5-5 to 6

litigation, effect of, 5-67 to 74

missing deadlines, effect of, 2-76 to 78

moneys received, deposit of, 6-112 to 113

multiple-year appropriations, *See* Multiple-year appropriations

no-year appropriation, *See* No-year appropriations

one-year appropriations, *See* Annual appropriations

public buildings and improvements, 16-168 to 170; 16-189 to 190

revolving funds, 15-88; 15-104 to 107

St. Regis rule, 2-76 to 77

statute of limitations, *See* Statute of limitations

statutory basis for, 5-3

statutory construction, 2-76 to 78

theory of, 5-2 to 3

trust funds, 17-293 to 296

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Transportation and transportation services

types of appropriations based on duration, 5–3 to 8
unexpended balances, *See* Unexpended balances

Title 31 of US Code, 4–2 to 5
advance payments, 5–42 to 43
Antideficiency Act and, 4–4 to 5
availability of appropriations, 4–2 to 5
government corporations, 17–147 to 150
government employee attendance at meetings and conventions, 4–29; 4–32 to 33
historical background, 4–2 to 3
recodification of, 1–37 to 38
statutory funding controls, 1–6 to 7

Title of statute determining statutory construction, 2–70 to 71

Title VII of Civil Rights Act of 1964, *See* Civil Rights Act of 1964, Title VII

Title to real property
adverse possession, disposition of real property by, 16–247 to 249
real property acquisition, *See* Real property acquisition

Tolls paid by government employees, 4–252 to 253

Tort liability
claims sounding in tort, *See* Claims sounding in tort
Federal Employees Compensation Act (FECA), 12–58 to 60
Federal Tort Claims Act (FTCA), *See* Federal Tort Claims Act (FTCA)
government corporations, 17–80; 17–186 to 189
grantee conduct, 10–33 to 35
indemnification agreements and Antideficiency Act requirements, 6–33
insurance
motor vehicles used by government employees, 4–152 to 154
self-insurance rule, 4–146 to 147
inverse condemnation, 12–60 to 62
Meritorious Claims Act, 12–259 to 261
military departments, *See* Claims sounding in tort, subhead military, claims related to
NAFI employees, 17–268 to 269
National Guard Claims Act, 12–55 to 57
nonappropriated fund instrumentalities (NAFIs), payment of judgments against, 14–39 to 40
payment of judgments, *See* Payment of judgments
Small Claims Act, 12–51 to 52
taking versus tort, 12–60 to 62

Trademark Office, interagency transactions under Economy Act, 15–68

Traditional government ceremonies, 4–214 to 215

Traffic light installation as municipal service, 4–127

Traffic violations, fines and penalties for, 4–114 to 118

Training
advance payments, 5–44 to 45
appointment without compensation or waiver of salary, 6–63 to 64
augmentation of appropriations via training fees, 6–127
bona fide needs rule, 5–25 to 26
food and drink incidental to training program attendance, 4–94 to 95
gifts and donations to individual government employees, augmentation of appropriations by, 6–150; 6–151 to 154
Government Employees Training Act, *See* Government Employees Training Act
necessary expense, regarded as, 4–23 to 24; 4–27
recording obligations, 7–41 to 42

Transactions between agencies, *See* Interagency transactions

Transfer of appropriations, 2–20 to 25
agencies with transfer authority, 2–22 to 23
consolidations, 2–24
defined, 2–20
lump-sum appropriations, transfers of administrative allocations within, 2–25 to 26
prohibited without statutory authority, 2–20 to 25
purpose, relationship to concept of, 4–4
reappropriation as form of, 2–24
restrictions on statutory transfer authority, 2–23 to 24
statutory transfer authority, 2–20 to 25

Transfer of claims
assignment of claims and transfer of contracts under Section 41 U.S.C. § 15, 12–190 to 192; 12–211

Transfer of personnel
forced relocations, *See* Relocation assistance
government employees, *See* Relocation assistance

Transfer of property
real property acquisition
interagency transfers, statutory authority requirement not applicable to, 16–20
title transfer expenses, 16–58 to 60

Transportation and transportation services
commuting expenses, *See* Home-to-work (commuting) expenses

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Travel

motor vehicles belonging to government, *See* Motor vehicles
 offset of debt, 13–115 to 116
 public transport, use of government motor vehicles
 instead of, 15–192 to 193
 statute of limitations on claims for, 12–180
 user charges, 15–144

Travel

accountability
 advances, 9–19 to 20
 fraudulent claims, 9–25 to 26; 9–94 to 95
 commuting (home to work), 4–222 to 223
 foreign countries, to, 7–44
 fraudulent claims, 12–249 to 250
 gifts and donations to individual government employees,
 augmentation of appropriations by, 6–149 to 151; 6–158
 government corporations, 17–167
 home to work (commuting), 4–222 to 223
 meetings and conventions, attendance at, *See* Meetings
 and conventions, attendance at
 necessary expense, regarded as, 4–24 to 25
 parking, 4–222 to 223
 recording obligations, 7–42 to 44
 state and local taxes paid by government employees for
 expenses related to, 4–251 to 252
 tolls, 4–252 to 253

Traveler's checks, treated as accountable funds, 9–22

Treasury and General Government Appropriations Act

government corporations, 17–145 to 147
 interagency funding of boards, committees, and
 commissions under, 17–20 to 25
 Treasury bonds, treated as accountable funds, 9–22

Treasury Department

accountability relief for Secretary of Treasury, 9–117
 Cash Management Improvement Fund, 13–82
 consumer credit reporting agencies, 13–48
 debt and debt collection, 13–12
 Financial Manual, 1–37
 government corporation funds, 17–107 to 109; 17–149
 interest on judgments, rates for
 Treasury Bill rate, 52-week, 14–133
 Treasury tax and loan account rate, 14–135 to 136
 offset amounts, disposition of, 13–144 to 145
 payment of debt
 Cash Management Improvement Fund, 13–82
 disposition of amounts collected, 13–85 to 86

surplus property, proceeds from sale of, 15–20
 trust funds, 17–286
 unclaimed money or property, disposition of, 12–280 to
 281

Tribal lands, *See* Indian tribes and tribal lands

Trust funds, 17–269 to 271

accountability attached to funds held in trust by
 government, 9–20 to 21
 accounts held by federal government
 number of, 17–271, 17–274
 major groups of, 17–271 to 272
 federal funds group accounts, 17–272
 types of, 17–272 to 273
 trust funds group accounts, 17–272
 types of, 17–273 to 274
 amount appropriated, 17–293 to 296
 annual spending and account balance and, 17–302 to 307
 augmentation of appropriations, 6–131 to 134
 budget, inclusion in or exclusion from, 17–302 to 307
 claims, 17–300 to 302
 classifications (types) of,
 accounts held by federal government
 number of, 17–271, 17–274
 major groups of, 17–271 to 272
 federal funds group accounts, 17–272
 types of, 17–272 to 273
 trust funds group accounts, 17–272
 types of, 17–273 to 274
 funds or property held in trust, 17–270,
 clerical error, correcting, 17–293 to 294
 common law, 17–271
 congressional prerogatives as to, 17–274
 creation of, 17–282 to 283
 custody of funds not necessarily leading to trust
 obligation, 17–281 to 282
 damages, intergovernmental claims for, 17–292 to 293
 dedicated receipts, 17–270
 defined, 17–271, 17–273 to 274; 17–275
 donations held in, 17–270; 17–284 to 286; 17–287 to 289
 duration or time, appropriations based on, 17–293 to 296
 earliest instance of federal government as trustee for
 private funds, 17–270
 expenditure accounts, 17–273
 federal funds group accounts, 17–272 to 273
 funds or property held in trust, three situations 17–270
 fiduciary obligations, 17–275; 17–282 to 284

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Unexpended balances

grants as, 10–45 to 46
 how many accounts does the federal government have, 17–271, 17–274
 historical background, 17–269 to 271
 Indian tribes and tribal lands, 17–275 to 277; 17–289 to 290
 intergovernmental claims, 17–292 to 293
 investment duty of trustee, 17–296 to 298
 limitations on obligations, 17–282 to 284
 loss of funds, liability for, 17–298 to 300
 military personnel, 17–277 to 278
 miscellaneous receipts statute not applicable to, 17–295 to 296
 multiple models for, 17–271
 non-government property controlled and managed by government, 17–270; 17–275 to 282; 17–289 to 290
 nonrevolving accounts, defined, 17–273
 number of accounts held by federal government, 17–271, 17–274
 offsets, 13–116 to 117; 17–300 to 301
 others, funds received in trust for, 17–281; 17–289 to 290
 Permanent Appropriation Repeal Act of 1934, 17–286
 prisoners, 17–278 to 279; 17–300 to 301
 public works programs funded by, 17–304 to 305
 receipt accounts, 17–273
 “received in trust” concept, 17–295
 recovery, trust concepts used for, 17–279 to 280
 retirement pay for government employees, 17–279
 reversionary trusts and payment of judgments, 14–17 to 18
 revolving funds, 15–87; 17–273 to 274
 Smithsonian Institute, 17–269 to 270
 Social Security, 17–303 to 304
 special account or fund, trust funds sharing features with, 17–274
 statutorily designated, 17–270; 17–282 to 284; 17–290 to 292
 tax levies, 17–300 to 301
 Treasury Department deposits, 17–286
 Trust obligated funds or property, 17–270
 type of account held by government, as, 17–271 to 272
 types (classification) of
 accounts held by federal government
 number of, 17–271, 17–274
 major groups of, 17–271 to 272
 federal funds group accounts, 17–272

types of, 17–272 to 273
 trust funds group accounts, 17–272
 types of, 17–273 to 274
 funds or property held in trust, 17–270,
 unclaimed moneys, 17–301 to 302
 use restrictions
 donations held in trust, purpose availability, 17–287 to 289
 non-government property managed by government, 17–287 to 289
 others, property held in trust for, 17–287 to 289
 statutorily designated trust funds, 17–290 to 292
 withdrawal without appropriation, 17–286

Tucker Act

government corporations, 17–204 to 206
 Little Tucker Act, interest on judgments under, 14–125
 nonappropriated fund instrumentalities (NAFIs),
 payment of judgments against, 14–40

Twain, Mark, quoted

“difference between a dog and a man,” 16–213
 “I didn’t know,” Vol. II, page ii
 “a U.S. Treasury Comptroller’s understanding,” Vol. I, page iv

U

UCC (Uniform Commercial Code), claims under checks issued by federal government, 12–148 to 150

UCJM (Uniform Code of Military Justice), forfeiture of retirement pay under, 4–80 to 81

Unambiguous intent and restrictions on power of the purse, 1–5

Unclaimed money or property

disposition of, 12–280 to 285
 trust funds, 17–300 to 301

Unemployment compensation and real property jurisdiction, 16–105

Unexpended balances

account closing, *See* Account closing
 annual appropriations, 5–4 to 5
 Antideficiency Act, 5–60
bona fide needs rule, *See* Bona fide needs rule
 control, need for, 5–57 to 58
 defined, 5–57
 deobligations, 5–65 to 67

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Unexpired appropriations defined

expired, *See* Expired appropriations

historical background to congressional treatment of, 5–58 to 61

language and terminology, 5–57 to 58

limited availability of, 1–24

litigation and, 5–67 to 74

no-year appropriations, 5–64 to 65

obligated balances

- defined, 5–57
- use of, 5–61 to 62

repayment, 5–65 to 67

restoration of account from, 9–127 to 128

statutory law, 5–61 to 64

Surplus Fund-Certified Claims Act, 5–58

unobligated balance, *See* Unobligated balance

use of, 5–61 to 62

Unexpired appropriations defined, 2–12 to 13

Unfunded Mandates Reform Act of 1995 exceptions to FACA, 17–29

Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, 10–27 to 28

Uniform allowances

- government corporations, 17–167
- government employees, 7–42

Uniform Code of Military Justice (UCJM), forfeiture of retirement pay under, 4–80 to 81

Uniform Commercial Code (UCC), claims under checks issued by federal government, 12–148 to 150

Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970

- government corporations, 17–180
- policies established by, 16–13 to 18
- public utilities, 16–92 to 94
- relocation assistance, 16–63 to 66; 16–92 to 94

Uniform Vendor and Purchaser Risk Act, real property acquisitions under, 16–42

Uniforms, 4–216; 4–218 to 219

Unions, *See* Labor organizations

United States, money received or not received for use of; augmentation of appropriations by, 6–113 to 115

United States Claims Court accountability relief authority, 9–113

United States Code. *See also* specific topics and code sections

- research aids, 1–36; 1–37 to 38

United States Enrichment Corporation (USEC), 17–93

Unjust enrichment, Meritorious Claims Act, 12–273 to 274

“Unless otherwise specified” clause, amount appropriated, 6–5 to 6

Unobligated balance

- continuing resolutions, 8–11
- defined, 5–57
- reporting requirements, 7–50 to 51

USEC (United States Enrichment Corporation), 17–93

User charges, 15–129 to 179

- accounting and disposition of fees, 15–165 to 171
- administrative agencies, adjudicatory services provided by, 15–143
- advantages and disadvantages of, 15–133
- authorization
 - “in pari materia” with IOAA, statutes regarded as, 15–157 to 159
 - incorporation of IOAA into other fee statutes by reference, 15–156 to 157
 - Independent Offices Appropriation Act (IOAA), *See* Independent Offices Appropriation Act (IOAA)
 - relationship of IOAA to other fee statutes, 15–154 to 156
 - statutes entirely independent of IOAA, 15–159 to 165
- basis for determining fee, statutes directly providing, 15–161
- benefit justifying fee, identifying, 15–140 to 145
- calculation of fee, 15–148 to 151
- COBRA, 15–162 to 164; 15–175
- concept of, 15–132 to 134
- credit to agency’s appropriation, retention as, 15–167 to 169
- Customs Service, 15–171 to 176
- direct fixing of amount of fee by statute, 15–159 to 160
- disposition of fees, 15–165 to 171
- Drug Enforcement Administration (DEA), 15–164
- electronic media, 15–142 to 143
- establishment of fee under IOAA, 15–139 to 151
- Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA), 15–161
- Federal Land Policy and Management Act, 15–161
- Food and Drug Administration (FDA), 15–161 to 162
- Freedom of Information Act, 15–162
- funding method, as, 15–132 to 134
- government corporations
 - private financing of, 17–125 to 126

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Voluntary services prohibition

status of funds, 17–134 to 137
 government property, use of, 15–142
 Grain Standards Act, 15–161
 grant condition, as, 15–176 to 179
 historical background, 15–133; 15–135 to 137
 Independent Offices Appropriation Act (IOAA),
 See Independent Offices Appropriation Act (IOAA)
 information, provision of, 15–142 to 143
 legal basis for, 15–133
 licenses or operating authority, 15–141
 litigative services, 15–143 to 144
 miscellaneous receipts, deposited as, 15–165 to 167
 nonappropriated fund instrumentalities (NAFIs), 17–239
 to 240
 percentage, fee based on, 15–160 to 161
 private parties, statutory authority required to provide
 goods and services to, 15–129 to 132
 public vs. private benefit, 15–145 to 147
 reason for, 15–129 to 132
 refunds, 15–151 to 154
 regulations
 assessing, regulations for, 15–139 to 140
 benefit for which fee may be charged, regulatory
 activity as, 15–141
 special account or fund, dedication to, 15–169 to 171
 transportation services, 15–144

Utilities, *See* Public utilities

V

Vaccine injuries, payment of judgments involving, 14–57

Variable quantity contracts

Antideficiency Act, 6–22 to 24
 delivery of materials following year in which obligation
 is incurred, 5–22
 recording obligations for, 7–16 to 19

Vehicles, *See* Motor vehicles

**Vending machines, augmentation of appropriations via,
 6–127 to 129**

**Vendor/vendee (state and local) taxes, immunity of
 federal government from payment of, 4–238 to 242**

public utilities, 4–243 to 245
 refunds and recovery of improperly paid taxes, 4–254 to
 256

**Veterans' Administration Interagency Institutes for
 Federal Hospital Administrators**

interagency funding of boards, committees, and
 commissions, 17–21 to 22

**Veterans' Affairs, Comptroller General's refusal to make
 decisions regarding matters governed by Secretary of,
 1–29**

Veterans' Home Loan Guarantee Program, 11–57 to 58

collateral protection, 11–64 to 65
 debt collection under, 111–64 to 65
 loans closed after 1/1/1990, 11–63
 loans closed before 1990, 11–58 to 63

Voluntary creditors

Antideficiency Act provisions, 6–71
 claims and claims settlement, *See* Claims and claims
 settlement

**Voluntary purchases of real property, *See* Real property
 acquisition**

Voluntary services prohibition, 6–55 to 71

compensation, appointments without or waivers of,
 See Antideficiency Act, subhead appointment without
 compensation or waiver of salary
 congressional intent, 6–57 to 58
 creditors, voluntary, 6–71
 donations of money, 6–65 to 66
 exceptions to
 appointment without compensation or waiver of
 salary, 6–62
 emergencies, 6–69
 property of government, protecting, 6–70 to 71
 safety of human life, protecting, 6–70
 three kinds of, 6–69
 government contractors, 6–68 to 69
 gratuitous vs. voluntary services, 6–66 to 67
 historical background, 6–56
 judicial branch, application to, 6–65
 legal or moral obligation to pay, circumstances creating,
 6–68 to 69
 legislative branch, application to, 6–65
 other voluntary services, 6–65 to 69
 program beneficiaries, 6–63 to 64
 rules of, generally, 6–57 to 62
 statutory provision, 6–55 to 56
 storage cases, 6–68
 student interns, 6–26 to 63
 temporary installations, 6–66

References indicate Chapter-Page in Principles of Federal Appropriations Law (Second Edition), Volumes I-V.

Wages generally

voluntary creditors, 6–71

W

Wages generally, *See* Compensation

Waivers

compensation, *See* Antideficiency Act, subhead
 appointment without compensation or waiver of salary
 debts, *See* Debt and debt collection
 government corporations, sovereign immunity waived
 by, 17–94; 17–199 to 206
 interest
 debts, 13–37 to 38
 sovereign immunity waiver required for interest on
 judgments, 14–100 to 101
 regulations, 3–13 to 16
 suspension of debt collection action
 mandatory, 13–61 to 62
 permissive, 13–63 to 64

Walsh-Healy Act, government corporations, 17–174

**War Claims Commission as statutory committee under
 FACA**, 17–47

War Surplus Property Act of 1914, 15–17

Warrants, continuing resolutions, 8–6 to 7

Ways and Means Committee (House), establishment of,
 1–8 to 9

Wearing apparel, 4–215 to 221

Welfare facilities for government employees, *See* Morale,
 welfare, and recreation (MWR) for government employees

“Where shall I begin...,” Vol. V, page iv

Whistleblower Protection Act

government corporations, applicability to, 17–165
 NAFL employees, applicability to, 17–262

Wholly-owned government corporations

“character and necessity” provisions, 17–140
 Civil Service laws, applicability of, 17–164 to 165
 Fannie Mae, 17–179 to 180
 Government Corporation Control Act, described under,
 17–102 to 105
 mixed-ownership government corporations, 17–135 to
 136
 Public Buildings Act, 17–180

tort liability, 17–186, 188

Tucker Act, 17–205

Wicked Witch of West, quoted (without attribution, sorry),
 “And your little dog, too,” 16–54

**Wild Free-Roaming Horses and Burros Act, real property
 jurisdiction and**, 16–114

Winston Churchill, *See* Churchill, Sir Winston

“wisdom,” one who never changes his opinions, Vol. III,
 page ii

Withholding and recovery of grantee indebtedness, 10–89
 to 94

“Without regard” clauses, government corporations,
 17–141 to 143; 17–169

Witness fees and expenses

costs, awards of, 14–82 to 83
 government employees, claims brought by, 4–59

Woodpeckers, marauding, 4–20

**Words of futurity, general provisions construed as
 permanent legislation**, 2–29 to 30

Workers’ compensation and real property jurisdiction,
 16–105

**Working capital intragovernmental revolving funds and
 centralized provision of common services**, 15–85 to 87

World Wars

appropriations during decades following WWI, 1–10
 government corporations stimulated by pressures of,
 17–90 to 92

Write-off of debt, 13–73 to 74

Wrongful death cases and real property jurisdiction,
 16–105

Y

Year-end spending, bona fide needs rule, 5–14 to 16

Z

Zero funding under lump-sum appropriations,
 6–167 to 169